

sport, but I guess the Democrats have the young mother's cinch on the situation. It was this way: The young mother had named the first baby herself, and was satisfied with the job; but the mother-in-law did not like the name.

"The next baby Harry has," says the mother-in-law, in a condescending and retrieving tone, "the next baby Harry has, I will name it."

"Well," said the young mother, "the next baby Harry has, you can name it, or the next baby you have, you can name it; but the next baby I have, I shall name it myself—as I did this one."

And I guess the Democrats, too, will name their own man.

UNCLE SAM.

### SCIENTIFIC TAXATION.

Portions of an address delivered by the Hon. L. F. C. Garvin, Governor of Rhode Island, before the Rhode Island Business Men's Association in Providence, May 15, as reported in the Providence Journal.

A system of taxation that is unjust should be looked upon as unscientific. A system that is extremely burdensome should be looked upon as unscientific. Our present system is flagrantly unjust and extremely burdensome.

There are in the community two classes of property—personal property and real estate. They could really be divided into four classes, the former being divided into credits and chattels and the latter into improvements and land. The credits which the law attempts to tax are not wealth. They can be increased indefinitely in amount. You can quickly double intangible property in the community. It hides itself and remains practically untaxed. When it is found in some cases it is unjustly treated because the neighbors of the person so taxed are not so treated, and it is double taxation. This is recognized in some States, and mortgages are exempt from taxation.

Tangible personal property also is unequally taxed. The assessors are unable to determine the value of the contents of a building. There is a great deal of personal property in stores on Westminster street that is not taxed because it is held by corporations. But suppose we could put them on the tax book? Could they be taxed equally? It is a great work to ascertain the value of the stock in a department store. Could the assessors get anywhere near the value? It is utterly impossible. They might get the information from the owner if the latter were willing, or they might guess

at it. They usually guess, and guessing is usually unscientific.

Improvements can be estimated, you say? But they cannot be with any certainty. There are some dwellings where \$20,000 is put into the front entry and close by there will be a building of which the whole cost was \$20,000. The assessors cannot tell about those things accurately. They usually undervalue such buildings. So here we find a great degree of inequality.

Besides it is burdensome, even if it were levied carefully and equally. The burden of paying the tax is so great that people hide their personal property when they can. The tax on improvements is really a fine. The persons who improve the appearance of the community are subjected to an annual fine.

Is there any system of taxation that is equal and not burdensome? That system is one which exempts personal property and improvements from taxation and increases the tax on land. Philadelphia is a city that exempts personal property from taxation and the benefits are evident.

It is only the tax on land that is levied equally. Land cannot run away. The burden of other forms of taxation is often escaped by tax dodging. It is often said that nothing can be taxed which can run away or stay away from the city. Land cannot run away. The value of land can be ascertained, so there is no inequality. It is a simple matter and a just matter to tax it and it is not burdensome. Every individual already pays a ground rent, but instead of being paid to an individual it should go to the state. The tax on improvements is paid by the poor and those who can least afford to pay it and is burdensome.

This single tax is practicable. People often say it would be very fine if it were begun with a new community. But we're only at the beginning now. The Ford law in New York, which has just been pronounced constitutional by the State court unanimously, is in line with this system. It taxes as real estate all the difference between the tangible property of quasi-public corporations and the market value of their stock. There is a practical example of a tax on land values.

You will see how this works if we say that anything produced is divided into three parts. Take a load of coal. One part of the value goes to the landlord for rent, one part to capital for interest and one part to labor for wages. That part which goes to the landlord should go to the State to sup-

port the government. We are having strikes. Men strike and think they are not getting what they ought to get. They are not. What they earn is taken away in the form of a tax. The present system is an injury to labor and indirectly an injury to capital. What is produced goes to the monopolists. They can't consume it, and what is produced is called in part overproduction. The laborer cannot buy as much as he produces. The effect of the transfer of all taxation to land values would be to double wages. The cause of low wages is competition with persons out of employment. So much of the land is kept out of use by reason of the system of taxation that it prevents the employment of both capital and labor. Taxation of land values would increase interest and increase wages. It would increase interest because there would be more purchasers of things produced by capital.

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If this change were made instantly all over the United States, or even Rhode Island, there might be some hardship. The price of land would fall, but that doesn't vitiate the principle. If the increase of land value belongs to the people, while there is some hardship in establishing this system there is no injustice in it. The people would all be better off. As a landlord a man would lose, but as a capitalist or a laborer he would gain. It would stop speculation, and if it were done by local option there would be general improvement in the community accepting it owing to the influx of population.

### LESSONS FROM WAYSIDE SCENES.

An extract from a sermon delivered at the Vine street Congregational church, Cincinnati, O., May 17, by the pastor, Herbert S. Bigelow.

On an accommodation train going east from Pittsburg, I was seated behind what appeared to be a traveling salesman, a decidedly "chesty" individual, who soon got an opportunity to exhibit his character to the passengers.

A company of Greeks boarded the train. Among them were two peasant women with nursing babes in arms. The car was well filled, and one of these mothers proposed to sit down with the salesman. The salesman motioned to the rear of the car, telling the woman that there was plenty of room back there. The woman looked, but saw no vacant seat. Therefore she started to take