

### MUZZLING THE LAND SPECULATOR 4,000 YEARS AGO.

"Land must be cultivated, and if neglected the owner had to pay the same as neighboring land!"—Babylonian Code 4,000 years old.

The monument which bears this inscription is a pillar of black diorite eight feet high, and was found by M. de Morgan at Susa, in the Acropolis mound, in December and January, 1901-2. One of the most remarkable historical monuments that has ever been recovered from the buried cities of the ancient world.—The London Times.

### TOM JOHNSON'S VICTORY.

A Republican newspaper, commenting upon the Cleveland election, announces gravely that Tom L. Johnson has succeeded in "cramming his humbugs down the throats of the people," and also refers to the "fakir's evanescent popularity."

Without desiring to enter into any political argument or to discuss Johnson's future, it seems to the News that its contemporary is unfair to the Cleveland man. The "humbugs" that the fearless Cleveland mayor has crammed down the throats of the people are the beliefs that it is unfair for a man with \$500,000 worth of property to pay taxes on one-tenth that valuation, while the man with a \$2,000 house pays taxes on two-thirds, and that traction companies have not the right to charge a five-cent fare when they can make a reasonable profit on a three-cent basis. Briefly stated, these are the "humbugs" responsible for Johnson's "evanescent popularity." Other reasons are his courage, his rugged honesty, his business ability, and, what is rare in politics, his belief that promises are made to be kept.

But this talk of "humbug" is rot on its face. There is not a man living who by "humbugging" could be elected mayor three times in a city the size of Cleveland. The people are not so easy as all that.—Wheeling News, quoted in The Commoner.

### PARABLE OF THE OFFICE BUILDING.

For The Public.

Now it came to pass that in the land of US, men did build most like unto the Tower of Babel—20 stories high—and called it an office building. This they separated into parts, and let the offices out for hire at so much per, according to location desirability or size.

One man who thus did hire an office spent many shekels on beautiful furni-

ture and extra fittings for his place, and made it a credit to the building, of which the owners were justly proud.

Another man, having an equally desirable office, at the same rent, only put in a few old chairs and a desk.

Then along came another man with money to invest in "futures." Finding a third office unoccupied, as good as the other two, he saw the owners, informed them he wished to buy or rent it, so as to make a profit from some one who would hereafter need it. He would not put anything into it, but would allow neighbors to throw such rubbish as they wished in; and of course, would not expect to pay as much rent as the man who did lots of business in his office.

But the cold-hearted corporation could not see it, saying that offices were rented according to their desirability, regardless of the use made of them, the business done, a man's inheritance, his ability to pay, or the equipment he put in. But if any rebate or lower rent was to be given, it should justly go to the man making improvements which were a credit to the institution, and not to the man acting the dog in the manger, holding opportunities in a disgraceful condition. They did not fine or charge rent to a man on the improvements HE put in.

And they further said unto the investment man: "You should go unto the City or National government, and get land, which is their office building. They encourage the industry of weeds, tin-cans and garbage—holding natural opportunities out of use—by less taxes. And annually fine a man by more taxes for improvements HE makes."

Moral: For common sense in taxation see what modern corporations do, and don't look to fossilized governments that are wedded to ancient traditions.

GEORGE W. PATTERSON.  
Denver, Col.

### HUMORS OF THE ENGLISH INCOME TAX.

A fact, not altogether free from humor, is that the salary of the English tax collector is a percentage of what he can extract from the taxpayer.

He asks you to send him the amount of your income, and warns you that you will have to pay a penalty of \$250 if you send him a false return. I have it on the authority of Mr. W. S. Gilbert that every Englishman sends a false return and cheats his government; but now a good many men, I am sure, cannot cheat the government, those, for example, in receipt of a sal-

ary from an official post and many others whose incomes it is easy to find out.

Of course some cannot be found out; so that those who cannot conceal their real and whole income have got to pay for those who can.

A merchant sends his return and values it at \$10,000. The collector says to him, if he chooses to do so: "Your return cannot be right. I will charge you \$20,000. Of course, you can appeal."

The merchant is obliged to lose a whole day to attend the court of appeal, taking all his books with him in order to prove that the return he sent is exact.

Very often he pays double what he owes, so as not to have to let everybody know that his business is not as flourishing as people think. But the most amusing side of the whole thing is yet to be told.

If you sell meat in one shop, and groceries in another, and you make \$5,000 in the first, and lose \$3,000 in the second, you must not suppose that you will be charged on \$2,000, the difference between your profit in the first business and the loss in the second. Not a bit of it; the two businesses being distinct, you have to pay on the \$5,000 profit made in the first, and bear your loss in the other as best you can.

As an illustration, I will give you a somewhat piquant reminiscence. Many years ago I undertook to give lectures in England, under my own management. My manager proved to be an incompetent idiot, and I lost money.

When I declared my yearly income I said to the income tax collector: "My books brought me an income of so much, but I lost so much on my lecture tour; my income is the difference; that is, so much!"

"No," he said, "your books and your lectures are two perfectly different things, and I must charge you on the whole income you derived from the sale of your books."

Then I was struck with a luminous idea which proved to me that I was better fitted to deal with the English tax collector than to manage a lecture tour.

"The two things are not at all distinct," I replied; "they are the one and the same thing. I gave lectures for the sole purpose of keeping my name before the public and pushing the sale of my books."

"Ah!" he exclaimed, "you are right; in that case you are entitled to deduct your loss from the profit."

And this is how I got out of the difficulty, a little incident which has made