the larger proportion-would not be borne by renters nor by "home owners"; and so much of the slightly increased real estate tax as might fall upon rent payers and home owners would be less than they now pay in personal taxes, if they pay the personal taxes the law prescribes. Another of Mr. Hearst's editorial objections to abolishing personal property taxation is that "there isn't any single tax feature in this business." As if his papers as now edited would support it if there were! But in truth there is a single tax feature in the abolition of personal property taxation. It is the first step (the abolition of taxes on improvements being the second) toward the placing of all revenue taxes where they belong-on that distinctly social property which is commonly called "land value." Mr. Hearst's third editorial objection to abolishing personal property taxation seems to be that Mayor Gaynor favors it. These objections are expressed in the editorial in question, but there is a fourth, which must be looked for in other editorials of the Hearst papers-those that urge investments in real estate as a safe method of getting easy money.

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But let no one overlook the good in the particular Hearst editorial under consideration, because it happens to be in bad company. One of its recommendations is excellent This urges the exemption absolutely from taxation of "the home in which a man is bringing up his family," meaning "the house that he pays for slowly with his daily labor, the house in which he uses up all of his income to take care of his children." Here is an exemption that ought indeed to be made, and some persons in New York and some newspapers there have for several years been trying to have it made. We allude to the movement in New York for exempting from taxation all houses used as homes (vol. ix, p. 10) up to the capital value of \$3,000. Neither Mr. Hearst nor his papers have yet gained prominence in this movement, but it is by no means too late. Nor is it too late for those who oppose personal property taxation to include homes of \$3,000 or less in their proposed exemption law. They would thereby strengthen their own position against demagogic attack, while making a further fiscal advance in the interest of all persons who eat bread in the sweat of their own faces.

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Governmental Coddling.

A critic thinks that "the government which protects its citizens from the effects of poverty" is to be viewed with alarm. He argues that "the

fear of absolute destitution, dying children, a sickened wife, are the only things that will keep some men from squandering their salary in a saloon or raising enormous families when unable financially to do so, or being otherwise imprudent." To remove "starvation and other effects of lack of foresight," he regards as "removing Nature's one means of calling attention to error," it being "like removing the pain of a cancer without healing the cancer itself." Strange as it may at first blush appear, this is good abstract reasoning. What makes it abhorrent is the critic's upside down application of it. His sense of the fitness of things is offended because he has dropped into the procession with those who protest against movements for protecting the workers of the world from legalized property-sucking by the parasites of the world. To use the argument he does against abolishing conditions that make us think of workingmen and poor men as the same, is folly; and when these conditions have produced the cruel results that every settlement worker can testify to, the person guilty of such folly is to be pitied for his inhumanity. Doubtless it is true that the government which protects its competent citizens from the natural effects of voluntarily invited poverty, is to be viewed with alarm. Doubtless deprivation is Nature's method of punishing idleness and unthrift. But granting it all, and whom does the application fit? Whom do governments protect from the effects of poverty? Is it the impoverished workers, who get less than they earn because they are forced by monopoly laws to bid for work in a glutted labor market? Or is it the rich beneficiaries of special privilege, who get more than they earn, and often get without earning at all, because they are allowed by monopoly laws to take, though they neither plant nor reap? By all means, let government withhold its hand from protecting its citizens from the natural effects of idleness and unthrift. By all means let governments allow starvation to stand out in bold relief as the natural penalty. But let governments begin this obedience to natural law by divesting the idle and thriftless rich of their special privileges, and not by relegating the wives and children of the working poor to keener suffering and deeper degradation than governmental interference with natural economic law has already sunk them to. The critic's argument is good, but let us apply it somewhat to dukes before applying it any further to peasants; let us apply it to grabbing and grinding plutocrats, in degree at least, before applying it in its totality to their serfs.