

certainty he comprehended the economics of the land question:

"Taxing people for their personal property—on their oath, is a premium on perjury."

"Taxing personal property prevents production, because the tax being added to the article for sale, increases its price in proportion to the means of buying. Hence less is sold and less is made, and the makers are less employed."

"Taxing people in proportion to their industry prevents industry."

"Taxing personal property raises the price of land, and thus promotes its monopoly by the rich."

"If all taxes were on land it would sell for the lowest price, and would be most difficult to monopolize; but if all taxes were on personal property, and none on the land, then the land would sell for the highest price, and labor would sell for the lowest price."

"If all taxes were on land, and none on improvements, then there would be the greatest encouragement for improvements and industry."

"With all the taxes on the land, it would not pay to keep it idle, and therefore speculation in land would soon cease."

"Then again, I say, put all the taxes on the land, so that only those who profitably cultivate it and live on it can afford to occupy it, then the land, the source of all our subsistence, will cease to be owned by drones and speculators, but be permanently and profitably occupied, not only by the industrious tillers of the soil, but by the factories and homes of every being of our race."

JOHN HARRINGTON.

Taxes

(With apologies to the Ingoldsby Legends)

The collector rose with a dignified look,
 He called for his tax roll, his blanks and his book,
 With fanatical fervor, with cunning and wile,
 He taxed every man, whatever his pile.
 He taxed him on board, he taxed him in bed,
 From the sole of his feet to the crown of his head;
 He taxed him in sleeping and that very night
 He should dream of his taxes and wake in a fright;
 He taxed him in chewing, he taxed him in smoking,
 He taxed him when silent, when singing, when joking,
 He taxed him on loans with notes fortifying;
 He taxed him in trading, in selling, in buying,
 He taxed him for living, he taxed him for dying,
 In talking, in laughing, in sobbing, in crying.
 Never was heard such a terrible curse,
 But what gave rise
 To no little surprise,
 The landlord got off not one penny the worse.

E. G. LEStOURGEON.

OF ALL the functions of government, taxation receives the least thought and the most cursing.

H. M. H.

Hungary

HUNGARY appears to have adopted the most difficult and cumbersome way of solving the land question—and then has not solved it.—The *Literary Digest* says:

A solution of the money problem, says the Buapest *Pesti Naplo*, was found in the hundreds of large estates making immense profits on agricultural products. This land is Hungary's only asset of productive value, we are told, and yet only about half of it is in the hands of the real producer, the peasantry. So the government decided to put a tax on holdings of one thousand acres, this newspaper informs us, and the novelty of the measure is that the tax is payable in parcels of the land. The land thus expropriated is sold by the government to the peasantry, and so a more equable distribution is provided of the most valuable resource of the nation. Budapest press reports of the debate in the Hungarian Assembly show that the landed aristocracy and ecclesiastical holders own almost half the land of the State, while about 7,000,000 peasants own the other half. In order to increase production and at the same time satisfy the peasantry, the government devised the land tax as the best means of raising capital. Naturally, says the *Pesti Naplo*, the large landholders were not rejoiced by this land reform, but as the majority in the parliament consists of small landowners the bill was passed without difficulty. We read further that the technicalities of the law presented very complex problems, but that in every county a committee of farmers, officials, and large landowners was appointed to straighten out the tangle, and it appears that their efforts will be generally satisfactory.

Jugoslavia

THE greatest center of building activity in Europe is the Kingdom of Serbs, Croats and Slovenes, known now as Jugoslavia. The *New York Times* of March 5 said:

The main reasons for this rush to invest dinars (worth about 1¼ cents apiece at present exchange rates) in buildings are found in the absence of rent restrictions, the granting of tax exemptions and the abolition of customs duties on all kinds of building materials, coupled with labor legislation designed to prevent strikes and to increase production.

The national tax exemption laws provide for exemption for 25 years for houses built within two years and destined for rent to workers and middle class people; for 18 years for houses used exclusively for dwellings, regardless of their size; for 15 years for houses the larger part of which are used as dwellings; for 10 years for houses under construction when the exemption decree was issued and made habitable within a year, and 12 years for all other houses.

MR. HOOVER says building codes add 10 to 100 per cent. to building cost, but, instead of trying to abolish them, he wants them re-written—by himself. That's the way the bureaucratic mind works.

—H. M. H., in Cleveland *Citizen*.

THE vacant land belongs to the landless. The simple fact that the one is vacant and the other landless is of itself the highest proof that they should be allowed to come together. Alas, what a crime against nature that they should be kept apart?—GERRIT SMITH.