

workshop to maintain existence and develop their spiritual and intellectual lives; for this reason he provided the earth.

This is the great truth which George emphasized and which is in perfect harmony with right reason. The Scripture says, "The fool said in his heart there is no God"—not in his head,—in his heart he wishes there is no God. Men are becoming self-sufficient. They want to put God out of science and even out of church. But my dear old mother taught me God is everywhere. Dr. McGlynn defined God as infinite truth, goodness, beauty, light and life; therefore if He is not in economics we should strive to put Him there.

Truth is infinite. Man is finite. No one human being knows all the truth. Those who see the fiscal side of our proposition and who so ably expound it are doing a great thing for the truth. More power to them and may they live in peace and concord with others who see other truths or the same truth from another angle.

"Father of all; in every age,
In every clime adored,—
By saint, by savage or by sage—
Jehovah, Jove or Lord!
If I am right, Thy grace impart,
Still in the right to stay;
If I am wrong, oh teach my heart
To find the better way."

—JOHN J. EGAN.

Where Senator Richards Errs

SENATOR EMERSON RICHARDS recently delivered an address before the Newark Real Estate Board on the financing of State highways. He advocated a gasoline tax and the quadrupling of the annual license tax on commercial motor vehicles, his idea being that those who use highways should pay for this use—a revival of the obsolete toll-road system. The Senator touched but lightly upon the fact that there are others than road users who benefit from the establishment and upkeep of paved highways. He did not, as he well might have done, explain that the only values to be created or increased by the substitution of good roads for poor ones are location or site values.

The Senator knows very well that municipalities assess the cost of highway improvements against contiguous lot holders, this course being legally and morally justifiable. It may well be asked why this Senator, other legislators and the Governor himself do not turn their attention to the possibility of establishing a system by which a large part of the cost of paved highways may be drawn from the holders of locations that are especially benefited, making the assessment levies payable over a period of five or ten years.

There is no reason why New Jersey should follow the bad example of other states in penalizing transportation,

industry and trade by a gasoline tax or by the imposition of heavy commercial license fees. Equity demands a revision of our methods of financing highway construction, and the responsibility is upon our legislators to contrive that the revision be in conformity with common sense and good morals rather than with the practice or customs elsewhere. We of New Jersey are entitled to the best system of financing highways that can be devised.

The revision of highway financing should be deferred until there can be a full inquiry into the possibility of accompanying new highway construction with a State system of assessing abutting and contiguous land holders on the basis of the Site-Value created by improved roads.

—GEORGE WHITE.

Message of New Hampshire's Governor

THE message to the Legislature of Huntley N. Spaulding, Governor of New Hampshire, dated January 6, 1927, has this notable statement:

"We often hear about "taxpayers" and "non-taxpayers." There are no "non-taxpayers" in New Hampshire. All who pay rent, buy merchandise, including food and clothing, ride on train, street car or taxi, or attend the theater, are taxpayers whether they realize it or not."

Further on the Governor makes this recommendation on a specific matter:

"There is much merit in the suggestion of the New Hampshire Lumbermen's Association that the State Tax Commission make a survey of the timber acreage in several rural towns to use as a basis in ascertaining the financial position of all towns if growing timber were to be exempted from taxation until it had nearly reached maturity. This, as I understand it, would enable us to ascertain just how far it will be practical to go in exempting trees under certain diameters. I recommend that this survey be broad enough to cover all phases of taxation connected with the general forestry problem."

New Jersey's Governor Also In Line

GOVERNOR A. HARRY MOORE of New Jersey, in his first annual message to the 1927 Legislature, after discussing several methods of financing new highway construction, said: "Lastly, I might suggest to you the wisdom of assessing some part of the cost of the road system upon the land specially benefited thereby, as is the practice in municipal improvements. A striking illustration of what might be regarded as an evil of having the State at large pay for major improvements and the land peculiarly benefited by the improvements escape, except in so far as it shares its proportions of the state's