

fitted by them, though indirectly the whole city benefits. I consider this unjust."

"How can it be unjust? A man's unimproved property certainly gains in value by these improvements."

"And hence you think the city has a right to mulct him to the whole amount of this gain or even beyond it?"

"It never goes beyond it: it hardly ever reaches it."

"I beg again to differ from you, for I know cases where the owners of lots had to pay from \$700 to \$800 for improvements which did not increase the value of their property by \$500, and I know a case where a city opened a street through a cemetery, rendering it hereby useless for its purposes. The city gave for the confiscated part of the property the sum of \$1,800, and charged the cemetery for street improvement \$1,788, thus confiscating an acre of property for \$12. No, Sam, I think that the value of such improvements is real only to the city as such, but problematical to the owner of property, and therefore the city ought to pay for its streets."

"But don't you see, Mick, that it finally amounts to the same thing, as the same rule applies to all."

"This is a mistake. It does not amount to the same thing, for one street is wide, the other narrow, one level, the other rising, one clay, the other stone, and consequently the improvement is much more expensive in one case than in another, whilst the practical gain is often in an inverse ratio."

"Let this pass, Mick. But you attacked also our general system of taxation. What do you mean by this?"

"Well, we have two kinds of taxes, the direct and the indirect, or internal revenue. As to the direct taxes, I told you how I consider the taxes unjust in their apportionment, and I may add that some parties are working hard to commit a new outrage by taxing church property."

"An outrage? Why, I consider it perfectly just. Is church property not a marketable property? And why should I pay for my humble cottage, when a congregation owning a palatial building worth thousands goes free, simply because they use this building for religious worship?"

"This is the very reason why churches, etc., ought to be exempted. A building de-

voted to worship does not belong to man, but to God, and will you dare tax God for His own property?"

"I do not see how you can call God the owner, since every denomination or part of a denomination claims its religious buildings as theirs. You would not be willing to abandon your church to others, not even to co-religionists. Does this not prove that you consider the building as yours to the exclusion of others, and this is the very definition of property?"

"This is true only in regard to its use, not in regard to its title. Those who contribute to the building of the church do not thereby become shareholders. Their contributions were donations to God, they became God's own, and will remain so."

"Yet we hear of church trustees selling churches."

"Yes, but what becomes of the purchase money? Is it given back to the original contributors, as if the congregation was a joint stock company? At least, as far as Catholic churches are concerned, such a thing never happened. When a church is sold, because it is inconveniently situated, or the space too small, the money obtained by the sale is used for building a new church, and thus spent again in the service of God. In a word, it is God's, and remains God's. Now, when a crowd of infidels or fanatics levy taxes upon churches, they levy upon God, to whom the whole country belongs, and this is an act of impiety, an outrage, that will certainly not bring any blessing upon us. Not even the rudest pagan nations ever dared do such a thing."

"However, these churches are not dead property, but sources of revenues."

"Revenues for whom? For God again. The money obtained is not distributed amongst the people, but used in divine worship, and hence does not alter the case."

"And what have you against our internal revenues? Are they unjust, too?"

"Decidedly so, and more so than the direct taxes. There are certain articles singled out for this revenue, and taxed beyond all proportion."

"I suppose you allude chiefly to liquor and tobacco. But in this case the government not only intends to raise a revenue, but also to repress these vices, by rendering the articles expensive. Besides, these are