tyranny or corruption on the part of the officials, the injustice to the poorer classes of the tax according to weight and measure, the intermingling of politics with business and the constant interference with production and consumption, all these are so generally conceded as objections to the import tax, considered solely as a means of raising revenue, that they need no further mention here.

INLAND REVENUE TAXES.

The inland revenue taxes, considered merely as a form of taxation, are similar in their operation and in their effects, and in thus classing them I wish to be clearly understood as offering here no criticism upon them in so far as their purpose is to supervise and restrict the manufacture, sale and consumption of tobacco and intoxicants, but in so far as they are successful in this they only serve to substantiate the claim that a tax upon the necessaries of life operates to reduce the quantity of them which a poor man can afford to procure.

Let me interpose the supposition that a change were effected in the method of collecting the Government tax on imports. If instead of being intercepted at the custom house all the articles imported by our large retailing establishments were delivered to them free of duty, and Government officers were stationed at their doors to collect from the final purchasers as they were leaving the amounts they now pay as part of the price of the goods, how long would it take the people to stop their grumbling about hard times and devote some significant attention to these taxes which now they hardly know they are paying?

TAXES ON IMPROVEMENTS.

We proceed to consider the taxation of improvements upon land—chiefly buildings—a tax which seldom is considered upon its merits because it is erroneously identified with the tax upon the value of land, and classified as real estate.

The taxation of improvements upon land is in many ways attended with injury to the public good. In the first place this again is an indirect tax, shifted in the cases of houses, from the owners to the users, lessening their ability to acquire the products of industry, and bearing with more severity upon the poor than upon the rich; shifted also in the case of buildings occupied for business purposes, just as are the personal property and tariff taxes in the increased cost of goods to consumers.

Most commodities being produced and retailed under circumstances of keen competition are sold close, consequently the taxation of the factory or store expresses itself in the price of goods more decidedly than it may appear to upon a mere cursory examination of the question.

That beautiful buildings are a source of constant instruction and delight is evidenced by the pride with which they are pointed out to visitors in any large city, and the uninitiated would naturally suppose their erection was encouraged in every possible manner; but the very reverse is the case. We fine the man who puts up any kind of a cheap, unpretentious building, and we fine him heavier when he erects a beautiful structure, and continue to fine him every year until it is pulled down or destroyed by fire.

AN UNJUST SYSTEM.

We fine the man who builds a verandah to his house, who paints and beautifies an old dwelling and replaces old windows with new plate glass, or makes any other improvements thereto; and worse than that, the instances are not few when the expenditure of one or two hundred dollars in making the front of a house neat and agreeable has been followed by an increase of a thousand dollars or more in the assessment, this bringing the tax up to 12 or 15 per cent. of the actual cost of the improvements, and this seeming incongruity and injustice is inherent in the system. Thus the taxation of buildings and improvements upon land is a constant and severe discouragement to the erection of buildings, and particularly to the development of taste and beauty in architecture, and militates against the constant employment of all whose business it is, or might be, to design, construct or repair, and to that extent its operation tends to curtail the demand for the articles which they should consume, and is consequently reflected in every line of business which is unnaturally depressed to that extent.

ONE EVIL.

Quite recently the editorial columns of Saturday Night drew attention to the evil effects of the old, decayed and unhealthy dwellings in certain parts of the city. The tax upon improvements is not without its responsibility for this, because it would fine the owners of these rookeries for making any substantial and visible improvements, and fine them heavier still for destroying them and erecting clean, comfortable homes upon their sites. The users in these cases not being of the class from which these fines can be so readily collected, there is every inducement for the owners to maintain them as long as possible in their present squalid and unhealthy condition, and if we argue that a better class of people would be attracted to these new or improved dwellings, able and willing to pay to the owners a return commensurate upon their investment, compared with what they now receive, we are still left with the problem, under existing conditions, of how to provide for the class which now occupies them.

ALL HAVE EVILS.

We have now considered almost every important form of taxation, we have tried them all according to the canons of taxation, setting forth the principles concurred in by some of the most eminent economic writers, and we have found them all wanting.

Some of them appear to have violated every principle of equity and justice, all of them have violated some of these principles. We have found them all to be taxes upon industry operating to cause under consumption, the real name for business depression, generally attributed to, and agreed to exist through, what I believe is miscalled "over production."

We are left to consider but one important subject for taxation, and if we fail therein to find a species of taxation which automatically collects from every citizen an amount almost exactly proportioned to the benefits he derives from government, we