

admit of abuses, favoritisms, and exemptions, as the personal property tax. Moreover, it is easy to fix and collect, and would admit of economical administration.

In regard to the household tax, it is designed to replace the present tax on furniture, just as the business tax replaces the tax on merchandise and machinery.

The same points may be alleged in its favor. A man will usually reside in as good a house as his income will warrant, and hence a sound basis is arrived at. At present one householder is often assessed on his furniture for twice the amount as his next door neighbour, who has an equal amount of furniture. Such irregularities and unfair mode of at random assessment would be corrected. This tax is also a certain one, does not admit of evasion, abuses or deceit, is easy to fix, and cheap to collect. It would distribute taxation equitably among all householders. It is proposed to exempt all householders from this tax who occupy a house at a lower rental than \$120 per annum in the same manner as it proposed to exempt small shopkeepers whose rental falls below \$50 a year.

It is estimated that the combined proceeds from the business tax and the household tax will amount to the sum that is derived at present from the personal property tax. It is claimed that it will correct the present abuses that undoubtedly exist, remove the disabilities that capital employed in business and manufacture at present labors under, and diffuse the burden of taxation equitably and fairly.

A feature in the new system is that individuals and corporations who use the public streets should pay an adequate remuneration. It is deemed fair that street railways, electric companies, telephone and telegraph companies, that make use of the public streets for their advantage and often make the streets unsightly and inconvenient, should pay an adequate remuneration for their privileges. Then horses, it is considered, should be made to contribute some adequate revenue. The tax on professional men is very light, only \$10, and is not