

erty and income being greater than that of real estate. In view of these facts is it to be wondered at that all authorities on this subject should write as they do? Is it to be wondered that Henry George writes as follows:

"Taxes on the products of labor, taxes which take the earnings of industry and the savings of thrift away have begotten and always must beget fraud, corruption and evasion. All the penalties of the law—imprisonments, fines, tortures and death—have failed to secure their honest and equal collection. They are unjust and unequal in their very nature, always falling on the poor with greater severity than on the rich. Their collection always entails great waste and cost, increases the number of office-holders and the complexity of government, and compels interference with individual affairs; always checks production, lessens general wealth, and takes from labor and capital their due reward—the stimulus to productive exertion. Men naturally evade and resist them, and with the sanction of the moral sense even where their duller intellectual faculties are convinced that such taxes are right and beneficial in themselves. There may be protectionists who will not smuggle or undervalue when they get a chance, but I have never met them. There may be rich men who make a true return of their wealth for taxation, but they are very few."

Mr. David A. Wells in a report to the New York Legislature says:

Oaths as a matter of restraint or as a guarantee of truth in respect to official statements, have in great measure ceased to be effectual; or in other words perjury, direct or constructive, has become so common as to almost cease to occasion notice".

His opinion also agrees with that of Mr. George when he states "that the richer a man is, the smaller in proportion to his property is the contribution he pays to the state." On the other hand, with respect to the income tax, it cannot be questioned that persons having fixed incomes and employees of large establishments, are generally assessed to the limit of their means allowed by law, while frequently the very employers from whom they receive their income, and professional men who earn and spend five or ten times amach, pay little or nothing.

We might go on quoting, did space permit, many other authorities, all to the same effect, but have, we think, said sufficient to prove our assertion, that the system of personal property taxation is, to say the least, utterly impracticable and should be wiped out of our statute book with as little delay as possible. To quote one more authority. Prof. Ely says:

"Although our system of taxation is in the face of it fair and simple, it is found in practice to be an unpracticable theory, for a large portion of property escapes taxation, and that the property of those best able to bear