

## SCIENCE:

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THE FARMER AND TAXATION.<sup>1</sup>

[Continued from p. 132.]

It has been proposed, indeed has been done in many States, to make every man swear to the truthfulness of the returns, and to provide adequate penalties for false returns. Experience shows, alas, that men will swear falsely by the whole-sale and really seem to think little of it. Nor would any American community favor the establishment and enforcement of penalties which would really accomplish anything in this direction. As long, therefore, as this system remains we may expect to see the farmer unjustly burdened, simply because, as conditions are, a larger portion of his wealth is in such a form that it cannot escape taxation.

The country districts are, however, at a disadvantage in another direction. Owing to their declining wealth and population they must either continually advance the tax rate or they must be content to see the public institutions of the community go slowly backward. The number of people in the country as compared with the city is, as we have seen, steadily decreasing, i.e., the cities are growing steadily larger, and embracing a continually increasing proportion of the population. This means, of course, either that the burdens for the support of schools and other public institutions will grow heavier and heavier, or that they shall not advance, or, indeed, shall retrograde. It is no uncommon sight to see the schools gradually deteriorating in the rural districts. It is not merely true in Pennsylvania, Ohio, and Illinois, but even in the New England States,—that classic land of education, where all classes take a pride in the liberal support of all public institutions, such as the school, the church, the public library, etc.

This is a disadvantage not merely for the country but for the city as well. Once let the rural school and other similar institutions become thoroughly low in character, and more and more people will wish to leave the country, and the stream into the cities will be swollen still more. American people will not be content to live permanently in a region where all the institutions which make life worth living are gradually going backwards.

<sup>1</sup> Address before the Section of Economic Science and Statistics of the American Association for the Advancement of Science, at Washington, D.C., Aug. 19-25, 1891, by Edmund J. James, vice-president of the section.

It is for the interest of the whole nation, then, and not merely for that of the farmers, that the attractions of country life shall be increased and not diminished. The existence of good schools, churches, good roads, lyceums, libraries, and other means of education, throughout the country districts is necessary to the welfare of the whole community. Our great cities live upon the country in more senses than one. They are dependent upon it not merely for the material means of living, such as grain and meat, but for population itself. Statistics show that the death-rate in cities is rather higher than the birth-rate, i.e., if the cities could not draw upon the country they would soon begin to decline in size. Such being the case, it is of the highest importance to the cities, and to the country as a whole, that those classes which feed the cities, and give them the very bone and sinew of their existence, shall have the very best opportunities for an education. In the interest of the rural districts themselves the same thing is demanded. The draining away to the cities of the best blood of the young generation inflicts a continual loss upon the country. And yet if the attractions of country life on its intellectual side cannot be increased we may expect to find this loss a continually increasing one. At the very time, then, that farmers ought to be making increased expenditures for public purposes, we find their means of making such expenses curtailed.

The farmer, then, suffers under the changes incident to the continual advance of the country. He suffers from the growing depopulation of the country, and he suffers from the incidence of a system of taxation which did well enough a century ago but is now as antiquated as the plough or wagon of that time. What shall be done to help him?

In the first place, trying to doctor the present system here and there, as I said before, will not help him. We cannot materially improve our present system of taxation by little changes introduced here and there. I take absolutely no stock in the desirability of attempting it, or in the hope of achieving success if it were attempted. A general property tax, such as we have now in most of our American States, I regard as a hopelessly inefficient one, and highly unjust in all its effects. Even if it were possible to do anything with it, I should be opposed to retaining it, as it is, in my opinion, fundamentally vicious in such a condition of society as ours. It is, moreover, impossible to do anything with it, because it cannot be enforced. It is useless to try to ascertain all the property which a man possesses in our society. It was not possible for the tax gatherers in the Middle Ages to do it, when they could apply the thumb-screws *ad libitum* as an assistance to the memory of forgetful tax-payers,—how much less to-day, when no jury in the United States would convict an ordinary citizen of perjury because of false returns to the tax assessor. When it is possible for a man like one of the Vanderbilts to swear that he has only \$100,000 in the world which is liable to the general property tax, and it is impossible to prove the contrary in the case of such a well-known person, what is the use of trying to reach the property of the ordinary citizen by such means? I think I am fully within the truth when I say that no one who has made any study whatever of tax questions thinks that a general property tax upon personal property can be collected. The scientific students of taxation all agree, I think, to a man, that a general property tax of this sort is a relic of mediævalism, and should be abolished as soon as possible.

The farmers of all classes ought to be opposed to such a tax. Why? Because, besides the reasons already given, the effect is more injurious to the country than to the city.