

CHAPTER VII.

TAXATION OF WOMEN AND CHILDREN.

§ 1. Women and children fully taxed. One of the worst features of the tax on personal property is that it always and everywhere bears with peculiar severity upon women and children. Their lot would be hard enough, even if they paid no more than their equal share, in proportion to their means; because none of them have the same power to replace the tax by fresh earnings, which men have, and most women and nearly all children, who are reached by this tax, have no such power at all. Most women thus taxed are widows, who have spent their lives in the family, and have no training for any occupation outside of the home. Their husbands or fathers have left them a little wealth, upon which to support themselves and their children. Even the most equally apportioned taxation inflicts upon them a loss for which they can have no remedy, such as a man has, in some new effort of industry.

But to that extent the burden, while it calls for sympathy, does not make any claim upon absolute justice. Far otherwise is it with the inequality of taxation which imposes upon women and children a burden rarely less than twice and frequently four or five times as heavy as that which it imposes upon active business men. It is this, and only this, to which attention is now invited.

§ 2. **Taxation of women, through trustees.** All personal property of children, most of the personal property of widows, and a large proportion of that held for other women, are held in the names of trustees. Probably nine tenths of these trust estates are created by the wills of deceased persons. All such trusts pass through courts of probate; the wills are recorded for public inspection; the courts always can and generally do require a full statement of the value of the property to be filed; accounts of its disposition are also filed; and all of these records are freely open to the assessors. It inevitably follows that such estates are assessed to their full value. Some friend of the testator is usually made executor and trustee. Will he take a false oath, simply to protect the widow and children of his best friend from taxation? Every consideration of patriotism, of manhood and piety gives him a chill of horror at the bare thought! Never, while an American heart beats true within his manly bosom, will he commit the smallest perjury, for the benefit of any one—except himself. Not even the most hardened professional oath-taker will degrade his honor by such treachery to his country and such defiance of his Maker. For how can he ask the widow to compensate him for such a service? And shall he put his immortal soul in peril for nought? No: the executor of any will, who is not also the principal legatee, may be trusted implicitly to make a true return.

Thus the personal property of most women and of all children is correctly reported in a place, where the assessors cannot help seeing the report. For one year, at least, it is taxed up to its full value.

Nor does the matter end there. The assessors, being once on the track, keep in pursuit. Unless some great change is made in the nature of the investments, the tax

is never reduced. The property of all children and of most women is held permanently by trustees. Such trustees are confined strictly to a limited class of investments, most of which are taxable; while such as are not produce a very small income. Trustees have no power to evade taxation by running into debt. They are required to make oath to annual returns of the taxable property in their charge; and this duty they perform with the same pious conscientiousness which characterized their first returns. All property held in trust is therefore taxed for every dollar which it is worth, with few exceptions. Instances have been known where trustees have been base enough to evade taxation upon trust funds, for the sole benefit of those who are dependent upon their aid, without even the compensation of thanks from their innocent and unsuspecting beneficiaries. But, for the honor of human nature, let us hope that such gratuitous wickedness is rare.

§ 3. Women's tax returns honest. If a widow is herself sole executrix, she never thinks of taking a false oath, to evade taxation; and she has never learned the art of so arranging her investments as to avoid taxation. But if she had, she could not collect her thoughts sufficiently, in the first sense of her loss, to exercise her shrewdness immediately upon offering her husband's will for probate. Until the will is proved, she cannot touch the property; and therefore it must be and is filed speedily after her husband's death. At the same time, an affidavit of the value of the estate must be filed; and this is sharply scrutinized by officials, whose sole anxiety is to get taxes for the State, and who are certainly not open to small bribes, nor, generally speaking, to large ones. But if they were, the widow would not know how to reach them. Widows' returns, therefore, are always true.

In many cases widows and sisters receive bequests free

of trust. The result, however, is not materially different. They seek advice from the most honest man whom they know; and how can he look them in the face, while advising them to resort to the usual methods of evading taxation? Or, if he does, how can they carry out his advice? They are generally too simple-minded to want such advice or to act upon it, if given. Widows and their daughters can be seen in every tax office, asking advice, in their simplicity, from the tax collectors, as to what they ought to return for taxation. The writer has witnessed such scenes, and has heard the officials give advice, in fatherly tones, calling, not merely for a return of the last penny which the victims possessed, but also for returns of property which had been declared exempt by the highest judicial tribunal of the State. Noble public servants! They would extract the last drop of a widow's blood, for the profit of the government to which their loyalty is due!

§ 4. **Women taxed: men relieved.** Contrast the situation of these helpless women with that of the average man. His property is in his own hands. No probate court keeps any record of it; or, if it has come to him through the court, he speedily makes such changes, real or nominal, in the form of investments, as enable him truthfully to say that none of the original investments remain. In those States where deductions for debt are allowed, he can run into debt, to some complacent friend, to an amount sufficient to relieve him entirely from taxation. In other States, he can give away substantially all his taxable personal property on the day before assessment day, taking it back the next day. Or, if not shrewd enough or trustful enough to arrange his affairs in any of these ways, he can get rid of most of the tax by simply taking a false oath. That such oaths are taken in enormous numbers, wherever they are necessary to escape tax-

ation, is proved by the universal testimony of assessors, in every part of the country. It is proved more conclusively, by reference to the tax returns of Ohio and California, elsewhere given.

The general result is that, while women and children are taxed upon nearly the full value of all taxable personal property in their possession, men are taxed upon less than one third of similar property belonging to them; while the great majority of men pay taxes upon a far smaller proportion than that. The effect is to make women and children pay, at the very least, three times as large a share of such taxes as is paid by men.

It is difficult to speak with moderation of such methods and such results. Yet a recital of such iniquities is listened to by the very best Americans with perfect calmness, and by legislators with stolid indifference. The story of robbery, under the forms of law, in these cases, is usually dismissed with a cheap and vulgar sneer at "widows and orphans." The hearts of our people are hardened by the universal injustice, oppression, and iniquity of our methods of taxation. "None calleth for justice; nor any pleadeth for truth."¹

¹ Isaiah, lix., 4.