

course, would exempt the farmer. Is it just? These are grave questions that we must face and settle."



When the Grange members discuss this question thoroughly, they will realize that no exemption is necessary to make adoption of the single-tax beneficial to the farmer. The Washington State Grange is fortunate in having so progressive an official as Master Kegley to lead in its deliberations. The fact that he has for some years headed the organization shows that advanced as his position seems to be, he is not ahead of the rank and file in his views. The interests of the farmers of Washington will be well and intelligently looked after by such a Grange. S. D.



### Jug-Handled Tax Reform.

Not exactly frank is the explanation by the Ohio Journal of Commerce of the plutocratic tax reform amendment that it is pushing. This amendment has one good feature in that it authorizes classification of property for taxation. But this good feature is more than offset by another one limiting to one per cent the tax rate for local purposes. The object of this limitation is declared to be to "make the Singletax impossible." Another object—not so frankly expressed—is that it will cripple the activities of progressive cities like Cleveland and Toledo, where municipal ownership movements are too strong to suit plutocratic interests. In its issue of June 26 the Journal of Commerce offers the following explanation.

The people of Ohio are not ready to exempt any considerable property from taxation, but they are anxious to have a lower tax rate put upon some classes of personalty. The proposed amendment will permit a low rate, and when a low rate is fixed for personal property farm implements and factory machinery will be in the same class; if not, it will be because manufacturers and farmers will be asleep on the job.

But will stocks, bonds and money in bank be put in the same class with farming implements and other personal property? The Journal of Commerce sheds no light on that subject. The object of classification is to accord different treatment for taxation purposes to different kinds of property. Exemption of intangible personal property, stocks, bonds, etc., will be easy under this amendment. These constitute beyond doubt the "some classes of personalty" mentioned by the Journal of Commerce. The people of Ohio are anxious to have a lower tax rate upon these, says the Journal of Commerce. Perhaps. But if they

are not anxious to exempt other forms of personalty, why was the clause put in designed to make such exemption impossible? Is it not fear lest, after all, the people may want to go further in the exempting process than the Journal of Commerce likes?



Exemption of intangible personalty is a commendable move in the right direction. But, if in taking it, an obstruction is to be erected to exemption of other property, equally entitled to freedom from taxation, or existing obstructions are to be left intact, then there will be more injustice than justice in the move. If owners of stocks and bonds want relief from unjust taxation, they should resort to no tricky devices to confine such relief to themselves, leaving others equally deserving to continued suffering. Those who want justice for themselves should not erect barriers to prevent others from getting it. S. D.



### Why They Should "Kick."

The Virginian of Richmond, Va., asks in its issue of June 20: "If the immensely rich squeezed their wealth from the masses, as many people seem to think, the liberal spending of it now will get it back into circulation again whether it be in donations to libraries, colleges, soup houses or what not. Why should the masses kick?" The masses ought to kick, whether they do so or not, because they should be allowed to retain and dispose of their own money themselves. If legalized robbery can be justly upheld on the plea that the booty is used for philanthropic purposes, then illegal robbery can be justified the same way. The masses know best how they prefer to have their money spent. They have a right to kick when a philanthropically inclined person takes it from them, even though the taking be in a legal way and for philanthropic purposes. S. D.



### From the Under Side.

The old problem of why crime prevention should be successful in inverse proportion to the severity of the punishment, seems to be in a fair way of solution. The fact was long ago recognized that drastic punishment did not prevent crime. When English law named more than a hundred offenses punishable with death, including sheep-stealing, and debt was a jailable offense, the hang man was busy, and the debtors' prisons were full to overflowing. Vindictiveness marked all relations between law and offenders. Society,