

The Taxation of Farmers

Resources Relating to

[Bolton Hall](#)

[110px-Bolton_Hall.jpg](#) ↗

[Main Page](#)

[Alphabetical Bibliography](#)

[Chronological Bibliography](#)

The Taxation of Farmers

To the Editors of The Christian Union:

In a review of "[Who Pays Your Taxes?](#)" in your issue of November 26, you do the Tax Reform Association an injustice, and perhaps an injury, which I hope you will be at the pains to correct. You stated that "the Association is composed of men more or less in sympathy with Mr. Henry George's proposition to impose all taxes on land value." I beg to say that such is not the fact. As far as I know, not five per cent. of those who support or compose the Association have any sympathy at all with Mr. George's proposition.

Further: this being a New York State Association, our illustration, that when the trunk of a tree is tapped each branch is drawn upon for its due proportion of sap, is a good one. The equalized assessed valuation of all real estate in the State of New York for 1890 is \$3,397,234,679, say three thousand four hundred millions. Of this New York City and Kings County (which latter is practically Brooklyn) have \$1,937,779,678, say two thousand millions, or a good deal more than half.

If you will be at the pains to deduct the assessments of Albany, Buffalo, Troy, Binghamton, Elmira, Utica, Syracuse, and other large cities, you will find that New York farmers, who own nearly all of the area, own nearly none of the value of real estate.

BOLTON HALL,

for the New York Tax Reform Association.

We were in error when we judged the views of the New York Tax Reform Association by those of its ablest writers, The Association is indorsed by a large number of leading business firms which have no sympathy whatever with Mr. George's views, except his belief that the taxation of personal property should be abandoned. Mr. Hall's argument that the taxation of real estate alone would not be unjust to the farmer In New York State is too broad to drive home his point. Only one-fifth of the families in this State are engaged in agriculture, and their proportion of State taxes, whatever the system, is necessarily small. That the exclusive taxation of real estate would, nevertheless, be unjust to the farmers is made clear by the fact that the value of their personalty (stock and farm implements) is only one-seventh the value of their real estate, while in the cities the value of the personalty (stocks, bonds, mortgages, merchandise, and machinery) is greater than the value of the real estate. In other words, the assessment of realty alone would tax the farmer upon nearly the whole of his wealth, while taxing the merchants, the manufacturers, and the owners of railroads on less than half of their wealth. The farmers are as clear-headed in resisting the efforts of the New York Tax Reform Association as the business firms of this city are in supporting them.—THE EDITORS.

- Bolton Hall, "The Taxation of Farmers," *The Christian Union* 46, no. 26 (December 24, 1892): 1250.