

A Fable of the Modern Samaritan

A GROUP of citizens found by the roadside, a Man who was gagged and bound.

One of them, a Prominent Welfare Worker, gave it as his opinion that a Charity Visitor should be sent to ask questions and to record the facts at the Central Office, so that fraud may be prevented. "This person may be deceiving us," he declared.

"He is injuring property values," said a Real Estate Dealer, "and should be made to work to pay his Rent."

"We might devise a new tax," remarked a member of the Legislature, "to make such as he pay for the use of the road."

A City Councilman thought that an Expert ought to be hired to make a Survey.

"Government ought to provide jobs," said another.

"He ought to be punished," said a Stern Law Enforcer.

"I suspect he uses liquor and tobacco."

A Clergyman nodded his head in assent.

An Uplifter remarked: "He ought to be examined by a Psychiatrist to determine his mental condition."

"There is a tendency for population to increase faster than the means of subsistence," said a College Sociologist. "The best way is to leave the Man to the Law of the Survival of the Fittest."

"We ought to have Birth Control and Sterilization of the Unfit," said another College Professor.

"We should have a State Constabulary to prevent such disgraceful sights," said a Business Man. "Under our Protective Tariff, there is no excuse for any one to be as helpless as he appears to be."

A timid Parson hazarded the suggestion that if the man were freed of his bonds he might perhaps help himself. But no one listened to him.

Opposes Coffin Tax

THE United States government has been paying its expenses in part by helping itself to \$100,000,000 or \$150,000,000 every year out of money left by dead men to their widows, or dead women to their children, or other decedents to their heirs. The nation charges inheritance or estate taxes at rates as high as 40 per cent. of all property left, but is decent enough to spare the poor by exempting the first \$50,000 of any estate. Most of the states also claim their bits of dead people's leavings, without showing so much consideration. Ohio charges additional inheritance taxes running as high as 10 per cent. and allows even wives or children to inherit only \$5,000 untaxed.

Pointing out that it was enforced in the war period as an emergency measure and ought to be abandoned now, Secretary Mellon has often denounced the federal estate

tax as a "death duty" or "death tax." We have frequently alluded to it as unpleasantly like robbing graves. Now that President Coolidge has urged that it be greatly reduced or altogether eliminated, public opinion should frown more than ever on the death tax, whether federal or state. They are capital levies, hurting the public interest in various ways, and in some instances may demand more in taxation than the heirs receive in legacies. The *News* once more states its firm belief that holding up mourners is conduct unbecoming either nation or a state desiring its citizen's respect.—*Cleveland Press*.

Buying Beauty By The Foot

SOUNDS poetical, doesn't it? A recent land sale advertisement mentions as a reason for buying land in that particular spot the fact that the proposed railway from Milson's Point to Manly will run through Northbridge "and will be responsible for a further jump in land values in the immediate vicinity," especially as a station is planned for construction near the particular estate. It goes on to paint the gorgeous splendor of the scenery and states that "purchasers of this estate will be virtually buying beauty at so much a foot."

Of course the vendors will not construct the proposed railway nor the convenient station. Neither did they provide the magnificent scenery. The general taxpayer will have to foot the bill for the former, while Nature lavishly did her job in the matter of scenery eons ago. Nevertheless, the vendors offer to sell the value of the railway that is yet to be built, along with the scenery already supplied gratis by Nature. It is reminiscent of the lucrative business which (so rumor has it) was conducted by those engaging vendors of the "sundial" in the Botanic Gardens, or by the thimble and pea artists and other harpies of a similar kidney. What a subject indeed for Gilbert and Sullivan were those immortals in their prime in Sydney today!—*The Standard*, Sydney, Australia.

H. P. MCINTOSH, a Cleveland banker, gave \$200,000 to Western Reserve University for the establishment of a chair of banking and finance. The newspaper account stated that the donor prescribed that the sacredness of all investments should be taught. Rev. Dilworth Lupton, a Unitarian clergyman, attacked the University for accepting the gift with such a string attached. President Vinson of the University then stated that Mr. McIntosh had merely expressed the hope that the sacredness of investments would be taught. A Cleveland Single Taxer seized the incident as an excuse for quoting a U. S. Supreme Court Justice as follows: "The reserved right of the people to the rental values of land must be construed as a condition to every deed." Mr. McIntosh has also been urged to read the ninth chapter of Herbert Spencer's "Social Statics," and "Progress and Poverty."