

that metropolis, are the greatest Fools the Nineteenth Century has yet produced! The *injustice* of the move is evident though; but this might be pardoned, if it were not at the same time so silly. Besides being silly, it may likewise prove impracticable. The N. Y. *Express* of this morning, which is generally ready to grab all it can in the way of high duties, says:

"The tax on merchants residing in Brooklyn, Jersey City, Staten Island and other places, will be difficult to collect. These people pay taxes in the counties where they reside. How far it may be possible to collect a double tax, remains to be seen."

We remarked the other day that impositions on personal property, by an old and wise rule of law, *Always follows the person*. There is no other way of managing it. A truer way still would be to *stop the practice of taxing personals altogether*. This will no doubt strike certain thick-headed gentlemen as quite a wild heresy: wilder heresies, though, have been put in shape and operation in time . . . The bother of collecting the proposed tax is also thus alluded to in the N. Y. *Mirror* of last evening:

"The city must pay its own expenses,

and if personal property is not to be taxed, an additional tax must be laid upon real estate, so that what is gained in one way is lost in another." . . . "The subject will be full of difficulties, and if the bill should become a law, we foresee a vast amount of litigation and trouble in determining who are proper subjects of taxation."

— New York ought to be really too great, rich, and noble a city, to think of adopting these petty means of increasing her revenues—nominally increasing them, but in fact taking away the nesteggs of her prosperity. Let her rise above such narrow views, and realize the widest scope of what such a metropolis should be and do! The compulsory inspections—one form of taxes—are already abolished: let her chase off her island all the kindred—a most wicked stock—of that unprofitable family! As to the proposed warf tax, surely its own absurdity must prevent its sober consideration by the Legislature. It is as though there were two inns, with two owners, and one should be senseless enough to put a raised drawbridge across the lane that leads to his very door! . . . The immigrant tax we shall take occasion to treat of in another article.

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Seats in the same section of a theater cost the same whether they are occupied by fat men, small children, average people, appreciative people, sleeping, deaf or blind people—or left vacant by the ticket holders. The same show goes on for all of them, just as the same general services and neighborhood advantages are available to all holders of land in similar locations. Among the "neighborhood advantages" are of course those of nearby buildings—which may be skyscrapers next to parking lots or slums half a mile from prosperous centers. The slum dwellings lower the land value for each other, until there is a hint that the prosperous area may soon expand. It is not merely government but the whole community which creates or lowers these values, but government as the community's agent should collect the market rent . . .

Unless the prevailing mood of heavy lending is utilized to "anaesthetize the surgery" involved in setting up a new pattern of self-reliant enterprise, untaxed on its productivity but paying its own way for benefits received from the community, the future will offer nothing but recurrent chaos or disease in one blighted spot after another, to be remedied by constant spot therapy, or in the long run by an all-powerful government.

—John C. Weaver

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