

1. History of taxation
2. Result of unequal distribution
3. Ad Valorem System unjust
4. Forced contribution from wealth etc
5. Destruction of American home
6. Creation of restless shiftless gypsy people
7. Corporations creatures of law
8. Valuation of farm lands
9. Reestablishment of farm land values
10. Concealment by interests
11. Average man has not desire wealth
12. Change is always resisted
13. Less opportunity to get next to new system
14. What contribution has ordinary oil field worker made to this country
15. Objection that tax on incomes is unstable
So are values - they shift and change - bubbles
ghost towns where lots and acres now lie waste
highly valued property at one time, incomes
not as stable. When one fails to make another
see - business in gov -

Taxes.

Not taxes, so much, as the proper distribution of the burden of taxes among the citizenship of every country past, present and of the future, has been the stumbling block and will be the stumbling block of all governments. It was the improper distribution of the expenses of government (represented by taxes) that provided the two rows of silent soldiery down which Louis XVI rode in his tumbril, preceded by a battery of cannon, to the waiting guillotine during the French Revolution. It was the improper distribution of taxes (notwithstanding the continued pretext of foreign wars) that resulted in the ultimate downfall of the great Roman Empire. Always it has been the same general cause that wrecked the Nation, when the storm of revolution broke.

It was a tax on men's labor during the reign of the Pharaohs of Egypt. The Great Ramases demanded the labor of countless thousands of his subjects, without pay, that his pyramid might be built. It was the same when countless thousands toiled upon the "Hanging Gardens" of Babylon; when the Caesars built their military highways and the Colosseum, where brave men must die for other men's pleasure; when Chares erected the great Colossus of Rhodes to the god Apollo, on an island in the Mediterranean sea. In those old days the government exacted of men's toil in a direct way while today the taking is indirectly. But always men's toil must pay, and always in the face of an overburden, men have rebelled, and rising in their might, destroyed nations. It will continue to be so as long as governments are maintained unless and until a scheme is devised whereby all men are compelled to contribute according to their earning and in an equal degree, to the maintenance of that government. It therefore behooves farsighted men, farsighted business and farsighted enterprise to look to the future and by looking evade the crash. Today in our own government men are complaining; big business is scheming to avoid; little business breaking to pay; and the laborer and artizan homeless and hopeless. When men's homes must be taken away to maintain government, then the foundation of government is being undermined. When misfortune ~~visits~~ visits the home, then the government takes the home; what a price to pay for SECURITY and PROTECTION.

It has been said that the ad valorem taxing system in use by the various states of the Union, is the most equitable ever devised by man. As a matter of fact it is the most inequitable, the most unjust. In the very beginning it was but a scheme to get at the earnings of the man, an indirect way to apportion a part of his toil to the government. But when that scheme destroys the very object and purpose for which it was devised, i.e. to maintain government, then it should be cast aside; a new plan evoked, and thereby preserve the government.

In the beginning it was a forced contribution from wealth to meet the needs of the government, while to-day it may be said it is a forced contribution from poverty to provide protection and security for wealth. By being better organized big business is better able to evade its just tax, while unorganized poverty, long abiding, organizes in its wrath and destroys, not only big business but government. So, by evading, by forcing an unjust burden upon poverty, big business, whether it be called corporation or royalty, destroys itself. And this shortsightedness comes from greed for present accumulation of profits, rather than to wait and over a long era of substantial gain, reach the same end and at the same time assure security and protection, and the happiness and prosperity of the people.

The present system of taxation is destroying the American home. In times of misfortune and unemployment it should never be so that the government could take away the man's home. The home is the first unit of the government. Happy and continuous homes makes for a prosperous and lasting government. Yet our present system of taxation, at the time when man most needs the home, in times of distress and misfortune, the government steps in and sells the American home to keep up the government. A government which was erected for the protection and security of the home. It cannot be contended that such a procedure is calculated to build up the government, for all governments are dependent upon the contentment of its people. The tax that a man should pay to his government should be from his earnings. If there be no earnings, then no tax. But always his home should be safe from seizure, except when man refuses to pay his proportionate part of earnings, then a lien should be run upon his properties for that proportion of his earnings exacted for the needs of the government. Otherwise men lose interest in their government, it means nothing to them except a menace, something that will, if sickness or distress comes, take away the earnings of a life time, the home, and leave them destitute and homeless.

Another factor that should be taken into consideration in connection with a tax that takes away men's homes and that is the class and character of citizen it makes. On everyhand, to-day, one may hear it said that it is cheaper to rent a house than to own a home. And perhaps such statement is true.

Such a condition makes of our people a race of Gypsies, roamers, nomads. Eventually the great majority of people will have lost the necessary pride in country, in state or locality. Losing pride in community they soon lose interest in government or country, and then what have we? An untrustworthy, restless and shiftless race of people.

After all, it is not the property of the people that the government needs, but a sufficient proportion of their earnings. Yet a sort of laziness on the part of government has prompted it to tax that which may be seen, readily located, and therefore readily confiscated to the governmental need. It is so much easier to do this than it is to devise a scheme that will bring to the government the proportionate part of the earnings of every individual necessary to the maintenance of the government. Those wise men who formed the National government perhaps knew the ultimate outcome of the ad valorem class of taxation, and therefore refused the National government the right to lay ad valorem taxes. Yet, after an amendment to the National constitution allowing the levying of an income tax, the National government has had no difficulty in financing its needs. Yet those needs are not replenished by exacting of those who did not make an earning a contribution to the upkeep of government. Neither should the state, nor the county, nor the municipality.

Gradually and for many years the valuation of farm lands have been decreasing. Yet the soil is the basis of the wealth of every nation. From it comes everything we have, luxuries as well as necessities. But what incentive is there for young men to acquire a home, either a humble cottage in the city or village, or a farm home where the necessities of life may always be provided, when it is within the power of the state or the county, when misfortune comes, to take that home away? What incentive is there for the middle class to establish build better homes, when the government can take it away?

There will never be, there cannot be, a reestablishment of farm values so long as the state may take ~~tax~~ away those lands by means of an ad valorem tax. The earnings from the farm should be taxed to maintain the government, but if there be no earnings, then there should be no tax. However, if earnings should be established and remain unpaid, a lien should be had upon the lands or upon the home to guarantee the contribution to the state from those earnings.

But, on the other hand, if it should be provided that that a man may have a home, unmenaced by the fact that in time of distress or misfortune it can be taken away by the state, then there established in every man's breast an incentive and desire to be the proud possessor of such a home. He immediately becomes attached to some community; takes an interest in its affairs, becomes a fixture there. Realizes that he has something that so long as he lives is his, except he voluntarily conveys or incumbers the same. Men are not so much concerned with taxes when money is plentiful, it is when he cannot pay, that taxes are burdensome. In such times he should not be called upon to contribute, for always there are others more able to do so. When sickness or misfortune comes along, when old age ~~diminishes~~ lessens the earning power, when distress of any form appears, he may still maintain the home, however humble it may be, in the realization that it is his and no power but his own volition, may take it away. Such a condition would encourage every man to strive for such a competence, for such a refuge in times of stress and old age. Then, and not until then will the value of the farms and the homes of the land reach that stability of value they are justly entitled to be. There would become a clamor for that which, to-day, is being refused. The young men of the land with families coming on would labor and save to place their earnings in a home or in a farm, realizing that that would have something for all times to come. A refuge in times of sickness and distress.

Our present system is sacrificing the homes of the land to the pernicious concealments of the corporations, those who have their moneys in stocks and bonds, ready cash and other concealable properties. Such a practice on the part of the artificial persons, the joining together of aggregate wealth, will ultimately destroy the very market they are striving for. While on the other hand, a nation of contended home owners, will provide a more substantial and more lasting market for the products of big business. It is ~~the tightness on the part of big business, a desire for large and~~ immediate profits, rather than the establishment of a continuing, growing business. Such a practice will ultimate destroy the very ends big business is striving for. The evading of its just contribution of government will ultimately blast the very business such evasion is seeking to establish.

The average man does not desire great wealth. A simple home and a happy family, the knowledge that that home is his, protected from seizure except of his own making. Such is the average ambition of the American citizen. Should the government, itself, deprive him of this solice and of this comfort? Such a deprivation does not make for good citizenship. What is the encouragement for a man to own a home when that home may be taken away when he most needs it, in old age sickness or distress, by the government established for his protection and security? The home is not a profit making concern, yet it is the very basis of government. The farm should not be a great profit making concern, but a good living and a small profit, a gradual increase of assets. The use of a farm to create wealth is a fallacy, It should be a place to make a living not to raise a crop for commercial purposes. It is the use of the farm for such purposes that has contributed so materially to the present day oversupply.

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