

**WHO PAYS YOUR TAXES?
A CONSIDERATION OF THE
QUESTION OF TAXATION**

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Who pays your taxes? A consideration of the question of taxation by Bolton Hall

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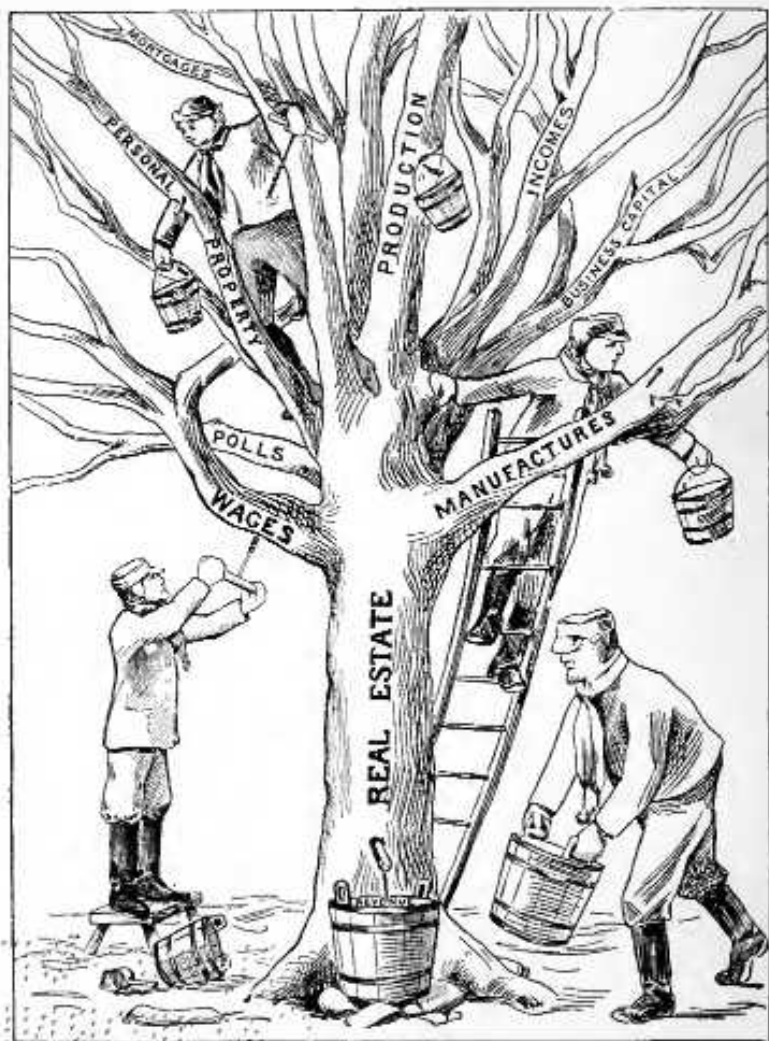
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BOLTON HALL

**WHO PAYS YOUR TAXES?
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QUESTION OF TAXATION**



WHO PAYS THE TAXES?

WHEN THE TRUNK IS TAPPED, EACH BRANCH IS DRAWN UPON FOR ITS DUE PROPORTION OF SAP.

UNIV. OF CALIFORNIA

WHO PAYS YOUR TAXES?

A CONSIDERATION OF

THE QUESTION OF TAXATION

BY

DAVID A. WELLS, GEORGE H. ANDREWS, THOMAS G. SHEARMAN,
JULIEN T. DAVIES, JOSEPH DANA MILLER, BOLTON HALL,
AND OTHERS

EDITED BY

BOLTON HALL

AND ISSUED BY AUTHORITY OF THE
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THE NEW YORK TAX REFORM ASSOCIATION is responsible only for its own platform, and for that part of this book which coincides with its platform. Many of the arguments quoted are applicable to a part only of our programme, while certain considerations are presented which lead to conclusions other than ours.

We use these arguments only so far as they go in the direction that we think is right, and we take no responsibility whatever for the facts or conclusions stated by the writers. For example, certain of the authors lean either toward protection or toward free trade—matters with which we have no more to do than we have with the work of the White Cross League.

As we have frequent inquiries from other cities in regard to the formation of leagues similar to the Tax Reform Association, all who approve of our plans or platform are requested to communicate with us with a view to facilitate organization.

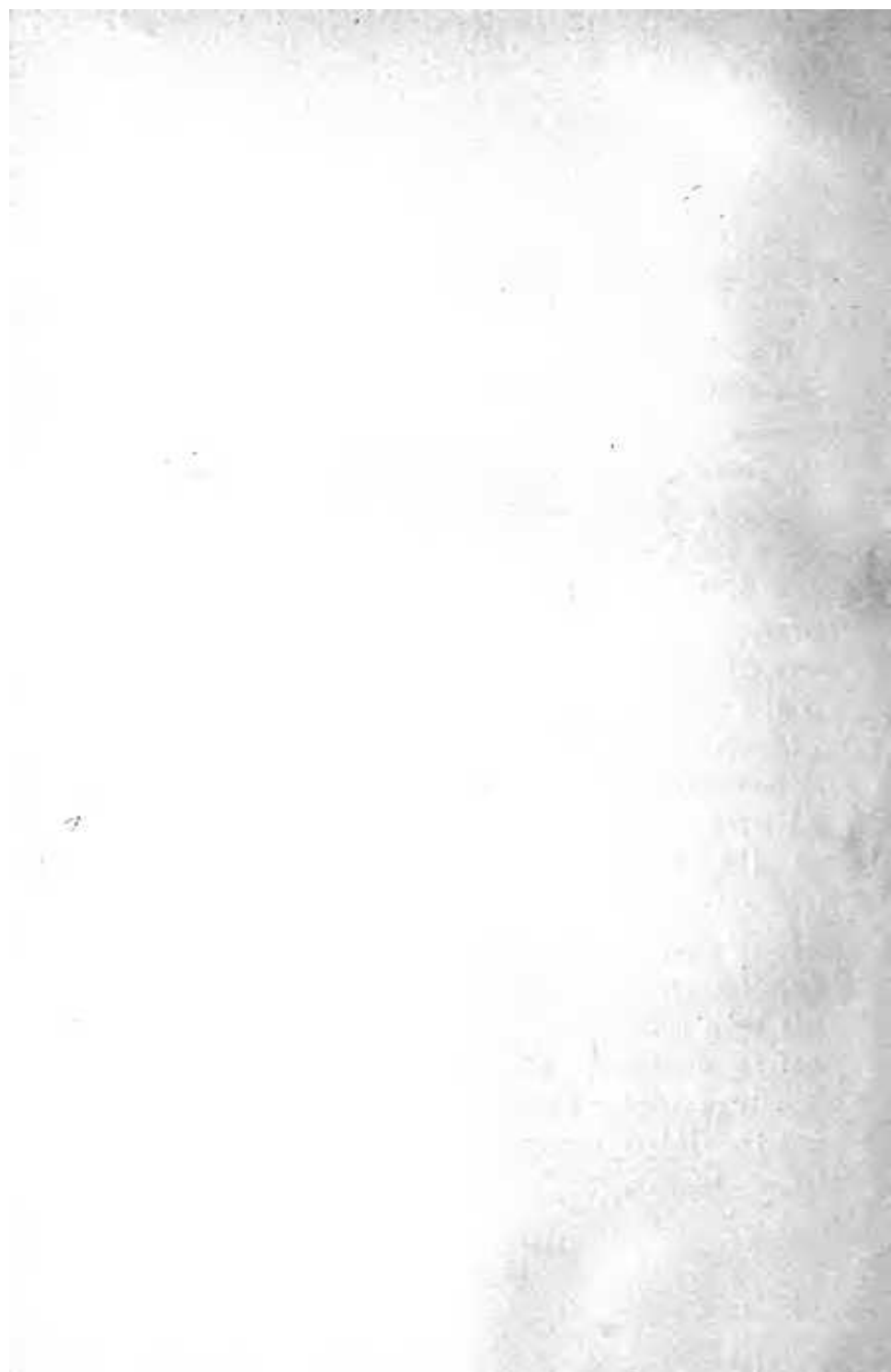
Our association is a New York State one, and we give attention first to our own special problems and interests, but the prosperity of all the States is bound up in one "United States."

B. H.

PREFACE.

THIS volume is in part a compilation of matter collected from various sources, but the several papers possess a unity of purpose, and it has been the aim of the editor so to arrange his contributions as to present a simple and consecutive discussion of the principles upon which depends a wise system of local taxation. It is believed that the reader unfamiliar with the subject of taxation will be able to obtain from this book a correct and practical understanding of its main principles. Various systems are considered; their effect upon the community as a whole and upon various classes of the community is set forth, and what is believed to be a scientific and equitable method is presented (unencumbered by figures) for the judgment of the tax-payer. The census and the various comptrollers' and commissioners' reports, with the works cited in the addenda, will furnish abundant statistics for the student. Wherever it has been possible, credit has been given for material; but a discussion and argument of this nature necessarily involves extensive utilization of data from unknown or unacknowledged sources.

BOLTON HALL.



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