Taxes.

THE administration of the affairs of government, the building of public edifices, the carrying on of public improvements and enterprises, the payment of public officers, etc., all require the raising and expenditure by the government, of large sums of money. This money is accumulated from different sources. The general government receives great revenues from the duties laid upon imports, from the sale of public lands, etc.; but, in addition to these, the various State, County, City, and Township governments all find it necessary to raise other funds for the payment of their local expenses, and to meet this necessity they are authorized to levy taxes upon the property within their respective jurisdictions.

Taxes May be Defined, therefore, as "burdens or charges imposed by the legislative power of a State upon persons or property, to raise money for public purposes." They may be either direct, as where they are assessed directly upon the property or persons of those who are to pay them, or indirect, as where they are levied upon commodities, and are paid indirectly as part of the purchase price.

Poll-Tax.—A uniform sum is in many States assessed upon each male citizen of certain age, except such as are exempt by law. This tax is called a poll-tax, as being so much "per head."

Property Tax.—When the tax is levied upon property, it is called a property tax, and it is assessed according to a certain percentage, which is fixed in proportion to the amount of taxable property, and the amount of taxes to be raised.

Besides these, taxes are sometimes levied upon incomes, employments, legal process and documents, and the like.

Property Tax the Most Usual.—The most usual way, however, of raising money by taxation, is by a direct tax upon real and personal property, and it is of this species of taxation of which we shall speak.

The Same Property Often LIABLE to Taxation for Different Purposes.—Thus the tax levied upon certain property may consist of sums assessed by different authorities. This is true in most cases, and the tax will include a certain sum for State purposes, another sum for county purposes, and still another for township or city purposes.