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UNITED STATES DEPARTMENT OF AGRICULTURE  
Bureau of Agricultural Economics.

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Agricultural Economics Bibliography No. 25

TAXATION AND THE FARMER

A Selected and Annotated Bibliography

Compiled by Margaret T. Olcott  
Under the Direction of Mary G. Lacy, Librarian  
Bureau of Agricultural Economics

Washington, D. C.  
June, 1928





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## PREFACE

The more important references to publications on taxation and the farmer issued during the period January 1, 1900, to March 31, 1928, have been included in this bibliography. Many publications issued in the first three months of 1928 are included, but it was not possible to cover this period exhaustively owing to the delay in receiving indexes to current literature. Neither time nor facilities permitted a careful searching out of references on taxation in foreign countries, but such references as were readily available have been included.

Every tax affects the farmer either directly or indirectly. This bibliography deals only with those which affect him directly or as a class. For the United States the field has been limited to state and local taxation. References to state income and inheritance taxes have been omitted. In many foreign countries the national taxes affect the farmer more directly than they do in the United States, and references to such taxes have been included. For instance, the income tax is of great importance to the farmer in Great Britain.

Owing to the fact that any plan for reducing the tax burden of the farmer must consider all phases of the revenue system, many references on administration and expenditure have been included. It was not possible, however, to go into these branches of the subject exhaustively. On school finances only the more outstanding references have been included. References to highway finance have been omitted. The whole subject of forest taxation has also been omitted as the Forest Service of the U. S. Department of Agriculture has issued bibliographies on this subject.

References on land valuation have not been included since a bibliography on that subject is now being prepared in the Library of the Bureau of Agricultural Economics. Some references on assessments and the problems of local assessors have, however, been included.

Many reports of special tax commissions or descriptions of the tax systems of the states or of foreign countries have been included, even though the effect of the system on the farmer is not discussed. An attempt has been made in the notes to indicate the extent to which the discussion relates to the farmer.

Articles from economic or political science periodicals have been included, while those from the so-called popular magazines, with a few exceptions, have been omitted. Some references to articles on taxation in farm papers are given in a special section of the bibliography for the purpose of indicating the attitude of farm papers on the subject.

Taxation statistics for the states are usually published in the annual report of the state tax commission or of some board responsible for tax administration. These reports have been listed under each state

but no attempt has been made to analyze the articles or statistics given. Dates following the titles of these reports indicate the numbers on file in the Library of the U. S. Department of Agriculture.

Annotations have been made for most of the entries to indicate the character and scope of the publication. In some cases these notes are quoted from the publications themselves or from published reviews, the source of the quotation being indicated. When the reviews were quoted the publications were, with few exceptions, examined to make sure that the review was adequate. The regular reports of the state tax commissions were not examined.

The main part of the bibliography is arranged geographically. This arrangement offers some difficulties, particularly with reference to tax systems in several countries and with general works on public finance in which the author draws largely on conditions in his own country for illustrations. The index indicates references to a country which have not been placed under that country. In using the general section it must be borne in mind that a large proportion of these entries apply primarily to the United States. It must also be borne in mind that many of the references under a particular state or country are of general interest. Lists of articles in farm papers, theses and current projects undertaken by the state agricultural experiment stations and the state agricultural colleges are given as special sections of the bibliography.

Grateful acknowledgment is made of the criticism and advice of Dr. Whitney Coombs of the Division of Agricultural Finance, Bureau of Agricultural Economics.

Mary G. Lacy, Librarian,  
Bureau of Agricultural Economics,  
U. S. Department of Agriculture.

June, 1928.



### SOURCES CONSULTED

1. Card catalogues in the following libraries:
  - U. S. Department of Agriculture. Library.
  - U. S. Department of Agriculture. Bureau of  
Agricultural Economics. Library.
  - Library of Congress.
2. Indexes:
  - Agricultural Index, 1916-Feb. 1928.
  - American Economic Review, v.7, 1917-v.18, no.1,  
March, 1928.
  - Experiment Station Record, v.11, 1900-v.58, no.4,  
March, 1928.
  - National Tax Association. Digest and Index,  
1907-1925.
  - Public Affairs Information Service. Bulletin,  
1915-March 10, 1928.



TAXATION AND THE FARMER  
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GENERAL

1. Adams, T.S. Tax exemption through tax capitalization; a fiscal fallacy. (In American Economic Review, v.6, no.2, June, 1916, p.271-287)

"Attractive catch words, even though misleading, generate powerful social forces, particularly when they are used and not explicitly repudiated by recognized authorities in the field to which they apply. In the field of taxation no idea, with the single exception of the unearned increment concept, is more powerful than the notion that owing to the capitalization of taxes, certain wealthy classes regularly escape taxation. 'Tax-free bonds', 'tax-exempt land values', and 'burdenless taxes' are fetching slogans. Do they stand for genuine truths? Are the theories upon which they rest and the practical conclusions drawn from these theories sound and helpful?

"In the writer's belief they are not; on the contrary purchasers of securities and land, who are reputed in their purchasing to capitalize existing taxes and thereafter go tax-free, do not in a genuine or practical sense accomplish any such impossible result. When the property which they buy is taxed, such purchasers pay taxes not only in appearance but in reality. When the property which they buy is not taxed directly, such purchasers bear indirectly the average burden of taxation. In the latter case they are silent or indirect, but nevertheless genuine and real, taxpayers." - p.271.

2. Andrews, E. B. The call of the land; popular chapters on topics of interest to farmers. N. Y., Orange Judd co., 1913. 385p. 281.2 An2

Summing up his chapter on taxation and land, p.278-289, the author writes, "desirable as it would be to fasten our chief tax upon land, we should not be beguiled by the seductive idea of simplicity into the exclusion of other kinds of impost."

3. Bernard, A. Taxation of incomes, corporations and inheritances in Canada, Great Britain, France, Italy, Belgium, and Spain. Washington, 1925. 277p. (U. S. 68th Congress, 2d session. Senate Doc. no. 186)

This publication covers in detail the methods of taxing incomes, corporations, inheritances, and gifts in the countries named and is considered authoritative by the U. S. Treasury Department. Of



special interest to agriculture are the agricultural profits tax in Belgium, France, Great Britain, and Italy; the exemptions from taxation of agricultural societies in France, Great Britain, and Spain; and the exemption of farm buildings in France and Italy. The work is well documented, having the principal sources for each country in a footnote at the beginning of the section devoted to the country. Citations to specific laws are given in footnotes throughout.

4. Blackmer, F. W. The basis of assessment in taxation. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p.434-441)

The author favors a land value tax and an income tax as the principal sources of revenue.

5. Brown, Harry Gunnison. Economic science and the common welfare. Columbia, Mo., Missouri book co., 1923. Pt.1, 179p; Pt.2, 273p. L.C.

Pt. 2 has been published separately with title: The Theory of Earned and Unearned Incomes. One chapter of this is entitled The Rent of land and its taxation: p.199-266.

6. Brown, Harry Gunnison. The economics of taxation. N. Y., H. Holt and co., 1924. 344p. L.C.

Of special interest are chap. 8, The incidence of taxes on land, and chap. 9, The shifting of taxes on sales of land and capital goods and on loans. Chapter 9, which is reprinted "substantially without change" from the Journal of Political Economy (v.29, no.8, Oct. 1921, p.643-653), is reviewed in the Experiment Station Record as follows: "The incidence of a tax on sales of land and capital goods, as well as on loans, is shown to be partly on income from labor (when borne by purchasers or borrowers for ownership and production), partly on consumers' surplus (when borne by persons who buy or borrow in order to get title to their homes), and, in the case of loans, partly on interest (when borne by lenders). Many possible effects of these taxes are considered." v.46, p.894.

7. Brown, Harry Gunnison. The ethics of land-value taxation. (In Jour. of Political Economy, v.25, no.5, May, 1917, p.464-492)

Beginning the paper by distinguishing between the rent of land and interest on capital, the author writes, "It therefore appears ... that the value of produced capital depends in a considerable degree on cost of production, that the ratio between the value of capital and its income is an important factor in determining the general long-run rate of interest, and that this rate of interest is an essential element in the valuation of land." - p.465.

This leads to a discussion of the unearned income from land in which he shows that while the land owner is entitled to a return on improvements many of his "alleged services" bring returns which are unearned. In this connection he discusses the increment of land values in relation to the settlement of the

American West and the ownership of land by small family groups versus increasing population in other groups.

He next takes up the argument that it is unfair to tax unearned income from land while unearned incomes from other sources are untaxed, finding it lacking in force. He also answers the arguments advanced by those who favor the taxation of future increases in the rental value of land while opposing taxation of "situation rent both new and old."

Pointing out the danger to society of emphasizing the sacredness of "vested rights" and the inconsistencies usually indulged in by those who consider special taxation of situation rent of land to be confiscation, he concludes, "In truth when all is said regarding confiscation we must recall that government cannot possibly raise revenue without taking something from somebody, and if we have to choose between taking an unearned income already being collected by part of us from the rest of us, or allowing part of us to enjoy such an unearned income and taking something more, in taxes for common purposes, from the rest of us, the choice should not be difficult." - p.489.

8. Brown, Harry Gunnison. Is a tax on site values never shifted? (In Jour. of Political Economy, v.32, no.3, June 1924, p.375-382)

The author concludes: "In any case, it is probably true for the most part, as has been frequently and vigorously contended, that the situation value of any given piece of land is due to natural conditions, such as the proximity of bays and inlets, to the stage of the mechanic and other arts which makes one or another location preferable for various lines of productive activity, and to the activities and groupings of large numbers of people, and that what an individual owner decides to do or not to do is but an insignificant factor. The conclusion, therefore, that a tax on the situation value of land cannot be shifted, though it may require some qualification, is, in the main, hardly open to serious question." - p.382.

9. Brown, Harry Gunnison. Land speculation and land-value taxation. (In Jour. of Political Economy, v.35, no.3, June, 1927, p.390-402)

In summarizing this article the author says in part: "At any rate, if there is any such speculation at all worth mentioning it must be admitted that heavy land-value taxation, resting equally on land whether used or unused, must discourage it. Should it be established that there is not enough speculative holding of land to do any significant amount of harm - and it seems unlikely that such a conclusion can be established - then those who believe that heavier land-value taxation is desirable must thereafter confine their attention to the other advantages of such taxation. The present writer has been in the habit of putting emphasis rather upon such other possible advantages; but he is nevertheless strongly inclined to suspect, despite the depreciating comments of Pro-



fessor Knight and others, that the discouragement of holding land idle and of thereby lowering the margin of production might be a real, even though a relatively minor advantage of such taxation. As long as the unused land is better than the marginal land, its use by the owners, or by persons to whom they may lease it, or by persons to whom they may sell it, tends to increase production. And this is not only true when the owner is compelled to sell without securing an increment in price over what he paid. It is equally true if he must sell for a price less than he paid. Holding land out of use to avoid selling for a low price has the same kind of effect on production as holding it out of use in the hope of selling for a high price."

10. Brown, Harry Gunnison. The single-tax complex of some contemporary economists. (In Jour. of Political Economy, v.32, no.2, April, 1924, p.164-190)

After refuting the arguments advanced by many economists opposed to the single tax, the author concludes: "The reader is asked not to consider this paper as an argument for any particular kind of taxation as such, but as a discussion of methods of investigation and of the state of mind of some investigators. The writer does not mean at all to deny his belief that certain consequences which seem to him desirable would follow from relatively increased land-value taxation. But it is no part of his present purpose to demonstrate beyond cavil the advantages of such taxation - still less to establish the view that no taxes other than taxes on the economic rent of land should ever be levied. Such arguments for greater land-value taxation as are presented or referred to in this paper are so presented primarily, if not solely, for the purpose of showing that they are misapprehended or ignored by the economists cited." - p.190.

In the Oct. 1924 issue of the Journal of Political Economy, Willford I. King makes a reply to this article under the title The Single-Tax Complex Analyzed.

11. Brown, Harry Gunnison. Taxing rental versus taxing salable value of land. (In Jour. of Political Economy, v.36, no.1, Feb. 1928, p.164-163)

"Our general conclusion can be stated in a very few words: There is a difference between a tax levied according to rental and one levied according to salable value. But in neither case is there any shifting. A tax on salable value, no more than on a tax on rental value, resembles, in this regard, a tax on land according to area (an acreage tax) notwithstanding the fact that a tax on salable value involves some tax on some land which is, at the time, of marginal or lower grade. And neither a tax on rental nor one on salable value discourages the use of land. While both tend to encourage such use by making speculative holding unprofitable, the tax on the basis of salable value, when only part of the rent (considering an average of present and future) is taken, tends to discourage speculation even more than the tax on rental value. On the other hand, objection might be raised to

the tax on salable value as being relatively burdensome to owners of marginal or near-marginal land having, thus, no present rental yield or an insignificant yield, but which land, because of real or imaginary speculative possibilities, might have a considerable salable value." - p.167.

12. Brown, Harry Gunnison. Three essays on the taxation of unearned incomes. 2d ed. (rev. and enl.) Columbia, Mo., Lucas brothers, 1925. 173p. L.C.

The first two essays were published in 1921 under the title Two Essays on the Taxation of Unearned Incomes.

Contents. - Earned and unearned incomes, inequality and taxation. - The rent of land and its taxation. - Comments on some current criticisms.

13. Bullock, Charles Jesse. Selected readings in public finance. 3d ed. Boston, New York [etc.] Ginn and co. [1924] 982p. (Selections and documents in economics) L.C.

"This volume aims to bring together under one cover the collateral reading needed for a general course in public finance. It is intended to supplement the instruction usually given by lectures and text-books. The selections have been drawn from a considerable variety of sources, both new and old, and deal with most of the topics ordinarily included in such a course." - Preface.

The topics of special interest are: chap. 3, The increase of public expenditures in modern times; chap. 9, Justice in taxation; chap. 11, General property tax; chap. 13, Problems in state and local taxation in the United States; chap. 14, Problems of tax administration; chap. 19, The increment tax; and chap. 27, Financial legislation in the United States.

Many of the selections included in this book appear elsewhere in this list under the name of the author.

14. Chandler, P. Soil exhaustion in relation to income tax laws. (In Administration, v.4, no.4, Oct. 1922, p.461-465) 280.8 Ad6

The author writes: "To summarize, the measure of capital loss sustained by the farm owner is the amount of the elements of plant life removed from the soil and not actually replaced. This capital loss can be determined in dollars and cents. The dollars and cents so determined are not subject to taxation. They have been taxed in the case of nine farm owners out of ten having a taxable income. Steps should be taken, where possible, to get a return of taxes illegally assessed in the past, and to insure consideration of the item of soil exhaustion in returning income subject to taxation in the future." - p.465.

15. Codman, J. S. Unemployment and our revenue problem. N. Y., B. W. Huebsch, Inc., 1923. 64p.

"This book was first printed serially in the Freeman."

The nature of land-value: p.33-40.

Taxation of land-value: p.41-47. At the close of this chapter the author writes: "Thus the most important industry [agriculture]



of the nation carries a staggering and wholly unnecessary burden imposed by the government, while at the same time encouragement is given to the practice of monopolizing its opportunities." - p.46.

16. Dalton, Hugh. Principles of public finance. London, George Routledge & sons, ltd., 1923. 208p. L.C.

Also published in New York by A. A. Knopf, 1923.

"Note on books": p.207-208.

In reviewing this book Robert Murray Haig in his Recent Books on Taxation and Finance (In Political Science Quarterly, v.40, no.4, Dec. 1925) writes in part:

"To read Dalton's book is a refreshing and amusing experience. Clever and level-headed, irreverent and irrepressible, the Cassel Reader in Commerce in the University of London has read fairly widely, and finding little to admire, has taken a clean sheet and proceeded to relieve his mind. The 'authorities' do not merely fail to impress him; they bore him beyond endurance ...

"Everyone familiar with literature of finance will yield an appreciative chuckle to most of the author's sallies, even when directed toward the particular 'catchpenny maxims' which he has been accustomed to hold precious. In its positive aspects the book is devoted to the exposition of what the author calls the 'Principle of Maximum Social Advantage'. 'The best system of public finance is that which secures the maximum social advantage from the operations which it conducts' (p.10)...

"Perhaps the most useful service which Dalton performs is to emphasize the importance of viewing revenues and expenditures together. Much of the current discussion of tax reform proceeds as though the disposition of the yield of the tax under discussion were a matter of no pertinence. Dalton quite correctly points out that, while the form and amount of the tax have their economic effects, the expenditure of the revenue also has its effects on production and distribution and that it is only by placing all effects upon the scales that intelligent decisions can be reached." - p.605-606.

17. Davenport, H. J. Extent and the significance of the unearned increment. (In Amer. economic assoc. Bul. ser. 4, v.1, no.2, Apr. 1911, p.322-332, with discussion, p.334-336, 340-346) 280.8 Am32

In the discussion of the unearned increment the author states that "The single-taxer is thus fundamentally right in his declaration that public revenues should be derived so far as is possible from the social estates - from incomes not due to individual effort in the production of social service." - p.331. He thinks, however, that there is unearned increment other than that derived from land which should also be taxed. He thinks that the economists have failed to see "that some of the capital is as iniquitous as other of the capital is beneficent." This leads to an unfair taxation of the "righteous sorts of capital." This paper is discussed by Prof. T. W. Carver, Mr. R. B. Brinsmade, and Prof. Maurice H. Robinson.

18. Davenport, H. J. The taxation of unearned increment. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p.294-303)

"This paper - so far as it concerns itself with the single tax at all - will be devoted in about equal parts to criticism of the single tax program and to criticism of its critics."

19. Davenport, H. J. Theoretical issues in the single tax. (In American Economic Review, v.7, no.1, Mar. 1917, p.1-30) 280.8 Am32

The author, who calls himself one of the "single taxers of looser observance", states: "I believe that the principle at the heart of the single tax agitation - that the fiscal revenues should be derived from social estates (the regalia principle in ultimate essence), from sources to which the justifications for private property do not attach - is right and vastly important. The rents of mines, forests, waterfalls, franchises, town lots, and also, if practicable, of agricultural lands, should be retained as fiscal properties. Not a society single-taxed, but a society free from all taxes of any sort, is the logic of the principle - a goal well within the reach of a wise and provident public policy."

20. Eberberg, Karl Theodor von. Grundriss der Finanzwissenschaft ... 2. Aufl. Leipzig, Erlangen, A. Deichert, 1926. 185p. L.C.

Contains a brief discussion of land taxation.

21. Einaudi, Luigi. Corso di scienza della finanza. Fourth edition. Turin, Ed. della Rivista la Riforma Sociale. 1926. 526p. (Not examined)

"This work is well known in America; and a detailed analysis of its contents is not necessary. It is sufficient to call the attention of the readers to the chief innovations in this edition. They are chapters on the effects of taxation, a minute study of the Italian system of taxes and rates, and a study of the public debt, brought to date with the new technicalities introduced during and after the war.

"Some twenty-five years ago Professor Einaudi published an important volume on the economic effects of taxation, stressing especially the taxation of urban land and houses. The present study is general and abstract, and considers the various types of shifting and the various effects of incidence. It is remarkable for a fine analysis of the effects of a tax by a comparative consideration of the use of money by the state and by the taxpayer." - Review by Riccardo Bachi in American Economic Review, March, 1928, p.141.

22. Fallon, Valère. Les plus-values et l'impôt; faits, doctrines, législation. Bruxelles, P. van Elteren; [etc., etc.] 1913. 515p. [Bibliothèque de l'École des sciences politiques et sociales de l'Université de Louvain, 60] L.C.

"Bibliographie"; p.483-515.

A discussion of various theories concerning ground rent and increment value duty and a brief outline of land tax



legislation in New Zealand, Australia, Canada, and Great Britain and of the increment value duty in Germany.

23. Fanno, Marco. *Scienza delle finanze, le imposte dirette*, anno accademico, 1924-25. Padova, "La Litotipo", editrice universitaria, 1925. 280p. L.C.

At head of title: R. Università di Padova.

Autographed from typewritten copy.

Discusses direct taxes including the tax on land with a special section relating to Italy.

24. Fillebrown, C. B. *The ABC of taxation, with Boston object lessons; private property in land, and other essays and addresses*. N.Y., Doubleday, Page & Co., 1909. 229p. 284.5 F48

This collection of essays in support of the single tax contains the following which have a special reference to agriculture: The single tax and the farmer; The disproportionate treatment of agricultural rents by economists.

25. Fillebrown, C. B. *The principles of natural taxation. Showing the origin and progress of plans for the payment of all public expenses from economic rent*. Chicago, A. C. McClurg & co., 1917. 281p. L.C.

"A revision and enlargement of A Single Tax Handbook for 1913." - Preface.

The author traces the development of thought on economic rent from Adam Smith to the present time and discusses the single tax.

26. Fillebrown, C. B. *The single tax*. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p.286-293)

Also published in his *ABC of Taxation*, q.v.

This is a statement of arguments in favor of the single tax.

27. Flora, F. *Manuale della scienza delle finanze*. 5 ed., riveduta ed ampliata. Livorno, R. Giusti, 1917. 869p. L.C.

Part of the section on taxation is devoted to a study of land taxation and of various methods of valuation. Contains references to Italian legislation, culminating in the law of March 1, 1886.

28. Graziani, A. *Istituzioni di scienza della finanze*. 2. ed. rifatta. Torino [etc.] Fratelli Bocca, 1911. 785p. (On cover; Nuova collezione di opere giuridiche - n.76)

Contains a general discussion of taxation with references to taxation on land.

29. Grice, James Watson. *National and local finance; a review of the relations between the central and local authorities in England, France, Belgium, and Prussia, during the nineteenth century*. London, P. S. King & son, 1910. 404p. (Studies in economics and political science, no.20 in the series of monographs by writers)

connected with the London school of economics and political science) L.C.

"List of authorities": p.357-363.

In the Introduction to this comparative study of the relation of local to national finance in England, France, Belgium and Prussia the author writes: "The relations of local to central finance must, from the nature of the two parts of the combination, be progressive. Services which were originally parochial may become provincial, and then national. This dynamic conception is essential; it affects the estimates of the national revenue and local resources, the equity of the incidence of both, and the available means of supervision and control. Inasmuch as financial arrangements must depend on the inter-relation of expenditure on public needs, the possible revenue for meeting such expenditure, and the whole administrative possibilities of ensuring economy and efficiency, the crux of the problem is how to adjust the total financial means to the total administrative requirements of the whole community; how, in a word, in view of the necessary division of duties between central and local powers, the money may be most equitably raised and judiciously spent." - p.3.

Certain expenditures, such as those for defence, which seem to be readily agreed to, properly belong to the national budgets; others quite as readily belong to local budgets. There are, however, a great many expenditures which are not so easily placed.

"this ill-defined and variable borderland, between local and national services proper, is the area of administrative opportunity for raising the standard of efficiency; the transitional period demands readjustments of the financial relations between the central and local authorities for the easement of the burden." - p.6.

30. Guest, Harold W. Public expenditure, the present ills and the proposed remedies. N. Y., G. P. Putnam's sons. 1927. 217p. L.C.

Bibliography: p.205-214.

Although administrative methods may help in curing some of the ills of public expenditures, high standards of expenditure "must be sought along the painful, difficult road of education as a means of bringing about changes in human attitudes and action toward matters of public expenditure." - p.203.

31. Haig, Robert Murray. Recent books on taxation and finance. (In Political Science Quarterly, v.40, no.4, Dec. 1925, p.601-612)

This article reviews the following books: Public Finance, by H. L. Lutz; Problems of Public Finance, by Jens P. Jensen; Principles of Public Finance, by Hugh Dalton; The Science of Public Finance, by G. Findlay Shirras; Selected Readings in Public Finance, by C. J. Bullock; Studies in Current Problems in Finance and Government, by Sir Josiah Stamp; and Taxation and Welfare, by H. W. Peck.



32. Harris, G. Montagu. Local government in many lands. London, P. S. King and son, ltd., 1926. 341p. L.C. (Not examined)

Contains bibliographies.

A review of this book in the American Political Science Review for November, 1926, states that it is "the most useful comparative study of its nature which has appeared in recent years." The review continues as follows:

"The author is especially qualified to deal with this subject because as an officer of the British ministry of health he was responsible for the preparation of certain data on local government in foreign countries presented to the Royal Commission on Local Government. The countries included are France, Belgium, Holland, Italy, Spain, Denmark, Sweden, Norway, the German states, Switzerland, Austria, Czechoslovakia, Estonia, Finland, Hungary, Poland, Roumania, Great Britain and Ireland, the British overseas dominions including India, the United States, and Japan. A more or less uniform plan for each country or state is followed. First there is an outline of the organization and functions of the local units of government; second, an account of local finances; third, central control over local authorities; fourth, a summary of the administration of certain public services such as health, education, highways, etc., and finally a conclusion in which recent tendencies are discussed. The book closes with a general summary and review in which the author considers, among other matters, certain tendencies which are found throughout the various countries, especially centralization and decentralization and financial control. He finds that the adoption of large areas of administration for certain public services is a world-wide tendency, and states that 'It is rather in the United States of America than in any other country of the world that genuine new developments in local government are taking place.' The index is especially useful because it is arranged in the form of a chart with headings for each country."

33. Hayes, H. G. Capitalization of the land tax. (In Quarterly Jour. of Economics, v.34, no.2. Feb. 1920, p.373-380)

The author holds that "the authorities on tax incidence have taken unsound positions" on the question "whether the land taxes which prevail in this country as part of our general system of wealth taxation have been capitalized, and the further question whether land taxes are unique in being subject to capitalization." From an analysis of the question he concludes that tax capitalization does apply in certain taxes upon bonds and upon monopolies, and that taxes upon the value of agricultural lands are capitalized, partially at least.

34. Heckel, M. von. Lehrbuch der finanzwissenschaft. Leipzig, C. L. Hirschfeld, 1907-11. 2v. L.C.

Book 3 deals with taxation. A short section only is devoted to taxation of land.

35. Hobson, John Atkinson. Taxation in the new state. London, Methuen & co., ltd., 1919. 254p. L.C.

Part one deals with principles of tax reform and part two with emergency finance.

36. Hunter, Merlin Harold. The burden of land taxes. (In Nat. tax assoc. Proc., 17th, 1924, p.298-305)

The author states that in considering the possibility of shifting a tax on land, the same factor should be considered as in the case of the shifting of other taxes, namely the ability to raise the price to the consumer. After discussing the question from the point of view of both the tenant farm and the farm worked by the owner he writes: "The inevitable conclusion from the above reasoning is that it is next to impossible to unload the burden of land taxes upon any one but the owner of the land. It does not follow, however, that land bears a heavier tax burden than other bases of taxation, or that farm lands and buildings are more heavily taxed than urban houses and lots. The tax rate varies materially from township and county to city, and this of course has an important influence in determining the burden. In productive enterprises a comparison of the burden should be based upon the part of the net income taken in taxes. To find the tax burden upon agriculture, public utilities, manufacturing, etc., the part of the net income taken should be the basis of comparison, considered from the possibility of its being shifted." - p.305.

37. Hunter, Merlin Harold. Outlines of public finance. Rev. and enl. ed. N. Y. and London, Harper & brother [1926] 538p. L.C.

"References" at end of most of the chapters.

"It is to help the student, the general reader, and the public official to secure a better understanding of the nature of public expenditures and revenues and the principles which underlie a sound fiscal system, that the following chapters have been written. They are in no sense an exhaustive treatment, but, as the title of the book indicates, an outline, which could easily be expanded. An attempt has been made to eliminate tedious theoretical and philosophical discussions, which cannot easily be understood, as well as to limit the amount of historical material. Some theory will, of course, be found in the necessary underlying economic principles, and historical backgrounds and illustrations will frequently be used. Primarily, however, the purpose is to emphasize the practical aspects of the field of Public Finance, and to acquaint the tax-paying citizen with the important aspects of expenditures and revenues with which he is continually coming in contact." - Preface. In addition to the chapters on public expenditures and fiscal systems this book includes chapters on the following: Nature of taxation; Justice in taxation; Incidence and effects of taxes; Taxes on property and Land as a basis for taxes.

A brief review signed by Frank T. Stockton appeared in the American Economic Review, v.17, no.1, March, 1927, p.130-131.



38. Jensen, Jens Peter. Problems of public finance. N. Y., Thomas Y. Crowell co., 1924. 606p. L.C.  
Bibliography at end of each chapter.  
Robert Murray Haig, in his Recent Books on Taxation and Finance (In Political Science Quarterly, v.40, no.4, Dec. 1925) compares this book with Public Finance by H. L. Lutz. While Jensen's book is more readable he considers Lutz's book more accurate and less bookish.
39. Johnson, Joseph French. Increment taxes and the partial exemption of buildings. (In Nat. tax assoc. Proc., 7th, 1913, p.106-137) Includes discussion.  
This paper and the discussion deal not only with increment taxes but also with land value taxation and the single tax. The discussion is based on urban land.
40. Jones, Robert. The nature and first principle of taxation ... With a preface by Sidney Webb. London, P. S. King & son, 1914. (Studies in economics and political science, ed. by Hon. W. P. Reeves) 284.5 J73  
"Bibliographia": p.285-290.  
This is a historical study of theories of taxation in many countries. No section of the book is devoted exclusively to land or agriculture.
41. King, Willford I. The single-tax complex analyzed. (In Jour. of Political Economy, v.32, no.5, Oct. 1924, p.604-612)  
This is a spirited reply to Harry Gunnison Brown's article, The Single-tax Complex of Some Contemporary Economists in the Journal of Political Economy for April, 1924.
42. Leroy-Beaulieu, Paul. Traité de la science des finances. 8. ed. refondue et augm. Paris, F. Alcan, 1912. 2v. L.C.  
Contains a brief sketch of land taxation with special reference to the main countries of Europe.
43. Lever, E. A. A primer of taxation: an introduction to public finance. London, P. S. King & son, ltd., 1922. 107p. L.C.  
Bibliography: p.103-104.  
In the Preface the author states that this is an attempt "to make a really interesting and simple account of the development and working" of the British tax system.
44. Lorini, Eteocle. Corso di scienza delle finanze, sunto delle lezioni tenute nella R. Università di Pavia. (2 ed.) Pavia, Mattei & c., 1913. 543p. (Biblioteca di scienza giuridiche e sociali. 1) L.C.  
Discusses public finance, including taxation, with a few references to land taxation in various countries.
45. Lotz, W. Finanzwissenschaft. Tübingen, J. C. B. Mohr, 1917. 839p. L.C.  
Contains an account of land taxation in France, Great Britain, Germany, Austria and Russia. p.277-302.

46. Lutz, H. L. Public finance. N. Y., London, D. Appleton and co., 1924. 681p. 284 L97

"References" at end of each chapter.

"This book is offered as a means of bridging the gap between the practical experience with public financial affairs and the general unfamiliarity with principles. It is more, however, than a treatment of theories. The aim throughout has been to translate into concrete terms the principles which underlie the levy of taxes, the expenditure of public money and the use of public credit, by means of illustrations and facts drawn from familiar experience." - Preface.

Robert Murray Haig, in his Recent Books on Taxation and Finance (Political Science Quarterly, v.40, no.4. Dec. 1925), writes of this book: "In Lutz, American readers will find a fresh well-balanced and accurate book which, in the absence of a magnum opus from the pen of one of the older scholars, should occupy for several years at least its position as the best available introduction to the study of the subject. On almost every count his book outranks his rival's" (Jensen, J. P. Problems of Public Finance).

47. Mathews, Frederic. Taxation and the distribution of wealth; studies in the economic, ethical and practical relations of fiscal systems of social organization. Garden City, N. Y., Doubleday, Page & co., 1914. 680p. L.C.

"Authors, editions, and sources quoted": p.665-671.

Partial contents: Part II, Taxation: Book 1, Indirect taxation; Book 2, Direct taxation. - Part III, The Natural tax: Book 1, The value of the land; Book 2, The transition; Book 3, Incidence of taxation; Book 4, Fiscal problems. - Part V, Politics: Book 1, Political theory; Book 2, Political practice; Book 3, Practical politics relating to taxation in various countries.

48. Mathews, William O. Taxation, the unit rule of assessment; a hope for the future. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p.551-583)

"To reach each individual owner by taxing the whole productive unit is what is called the Unit Rule of Assessment, and it will be found that when we depart from this practice we make grave errors, and that the only progress which has been made in the legislation of the world has been when its principles have been recognized." - p.559.

49. Nitti, Francesco Saverio. Principi di scienza delle finanze ... 4.ed. rifatta. Napoli, L. Pierro, 1912. 1007p. (On cover: Manuali Pierro di scienze giuridiche e sociali [1])

Contains a general discussion of taxation with references to taxation of land.

50. Orr, John. Taxation of land values as it affects landowners and others. London, P. S. King & son, 1912. 116p. L.C.

Appendix: Turgot's principle.

The author favors the taxation of land value and suggests a plan



whereby it can replace the present tax system "without any shock to existing arrangements."

51. Palgrave, Robert Harry Inglis. Palgrave's dictionary of political economy, ed. by Henry Higgs. London, Macmillan and co., limited, 1923-1926. 3v. 280 P 17

The index should be consulted under such headings as Land, Taxation, Rates, for brief articles on taxation or for definitions of terms.

52. Peck, Harvey Whitefield. Taxation and welfare. N.Y., The Macmillan Co., 1925. 269p. 284.5 P33

Bibliographical footnotes.

"Most current discussions of taxation in the United States seem to the writer futile or misleading for two main reasons: Taxation is considered as a problem apart from the correlative public expenditures; and there is practically no reference to the writings or opinions of scientific authorities on public finance. In view of this current confusion an attempt at an impartial and scientific survey of the problem of taxation in its financial and social relations may not be inappropriate.

"The study falls into two parts, the first dealing with the problem of the desirable amount of taxation, or the scope of public expenditure, the second dealing with the distribution of the tax burden. The method is mainly theoretical, although there is considerable indebtedness to historical and statistical material." - Introduction.

53. Pigou, Arthur Cecil. The economics of welfare. London, Macmillan and co., ltd., 1920. 976p. 280 P62

Part 4, entitled National Dividend and Government Finance contains the following chapters: Effects of the fact of taxation; Taxes on windfalls; Taxes on the public value of land; Taxes on particular consumable commodities; income tax; Property taxes and death duties; Comparative effects on the national dividend of taxes and loans; Distribution under taxes and loans; Finance by bank credits; War debt and a special levy.

- 53a. Pigou, Arthur Cecil. A study in public finance. London, Macmillan and co., limited, 1928. 323p. 284 P62

The author writes in the preface:

"The volume is designed to supplement my two other volumes, The Economics of Welfare and Industrial Fluctuations, the three books together embodying the main part of what I have to say on general economics. In Parts I. and III. I have made considerable use of material taken from my Political Economy of War, now out of print, and from Part IV. of the first edition of The Economics of Welfare, most of which was omitted from the second edition. This material has, of course, been revised and reconsidered."

Part 2 on Tax Revenue is according to the author "in the main, new" with the exception of the chapters on Taxes on the Public Value of Land

and Taxes on Windfalls which are taken from the 1st edition of his Economics of Welfare.

54. Plehn, C. C. Introduction to public finance. 5th ed. N.Y., The Macmillan Co., 1926. 451p. L.C.

"Brief bibliography for supplementary reading": p.439-442.

According to the introduction all material regarding current government expenses and present methods of taxation has been brought down to date in the 5th edition of this work which is designed for an elementary text.

55. Plehn, C. C. A study of the incidence of an increment value land tax. (In Quarterly Jour. of Economics, v.32, no.3, May, 1918, p.487-506)

The author points out that a tax which works well in one country may not necessarily be a good tax for another. For instance, the increment value land tax in Great Britain was planned because it was thought that land was not being adequately taxed. In the United States, on the other hand, such a tax would add another burden to land which is already heavily taxed. The British tax is analyzed and numerical illustrations are given of this kind of tax. The results are compared with the general property tax in the United States. In conclusion the author writes: "We have now finished the task we set ourselves and found the back that bears the burden, and how to measure that burden. The far greater task of interpreting the results in terms of social and economic well-being remains for others or for some future effort."

56. Post, Louis F. Taxation of land values. [5th ed.] Indianapolis, The Bobbs-Merrill Co., 1915. 179p. L.C.

"An explanation with illustrative charts, notes, and answers to typical questions of the land-labor-and-fiscal reform advocated by Henry George."

57. Robinson, M. E. Public finance. N. Y., Harcourt, Brace and Co., 1922. 172p. (Cambridge economic handbooks III) L.C.

The purpose of this series of books is "to expound to intelligent readers, previously unfamiliar with the subject, the most significant elements of economic method." This volume includes chapters on Expenditure and Revenue, Taxation and Equity, Taxation and Production, Taxation and Distribution, and Local Finance.

58. Scheftel, Yetta. The taxation of land value. Boston and N. Y., Houghton Mifflin Co., 1916. 489p. (Half-title: Hart, Schaffner & Marx prize essays. XXII) 284.5 Sch2

Bibliography: p.461-483.

"The distinctive characteristic of the tax [on land value] is not alone that it is levied on the actual selling or capital value, but that it is levied on the unimproved value, on the site irrespective of the value of the buildings and other improvements thereon. In other words, it is a discriminatory tax on land. Though of comparatively recent origin the tax has already assumed various forms ..." - p.2. Chapters are devoted to land taxation in Austral-



asia, Germany, England, Western Canada, the tax in its fiscal and social reform aspects, and the expediency of this tax for the United States.

The book is reviewed by Arthur N. Young in the American Economic Review, v.7, no.2, June, 1917, p.415-416.

59. Seligman, Edwin R. A. Progressive taxation in theory and practice. 2d ed. completely rev. and enl. (In Amer. economic assoc. Quarterly, 3d ser., v.9, no.4, Dec. 1908, p.563-896)

"Bibliography on the theory of progressive taxation": p.887-893.

This volume traces the history and theory of progressive taxation from the time of Solon when there was a tax on property chiefly in the form of land, based on the produce. Progressive land taxes in modern times are noted in Australia, showing the rates in each state. The Oklahoma law of 1908, intended to restrict the size of estates, is briefly described. In the chapter on the general property tax the author points out that the progressive tax would be useless in the United States unless the whole system of public finance should be changed. In conclusion he writes: "While progression of some sort is demanded from the standpoint of ideal justice, the practical difficulties in the way of its general application are well nigh insuperable... For the United States at all events, the only important tax to which the progressive scale is at all applicable at present is the inheritance tax. For the future development of the idea we must rely on an improvement in the tax administration, on a more harmonious method of correlating the public revenues and on a decided growth in the alacrity of individuals to contribute their due share to the common burdens." - p.324.

60. Seligman, Edwin R. A. The shifting and incidence of taxation. 5th ed. rev. N.Y., Columbia Univ. press, 1927. 431p. L.C.  
Bibliography: p.399-428.

"Taxes on agricultural land": p.255-275.

61. Shearman, Thomas Gaskell. Natural taxation; an inquiry into the practicability, justice and effects of a scientific and natural method of taxation. New and enl. ed. Garden City, N. Y., Doubleday, Page & Co., 1911. 268p. L.C.

The author maintains that the only natural and equitable tax is the tax on land rent and that that one tax is enough.

62. Shirras, George Findlay. The science of public finance. London, Macmillan and Co., limited, 1925. 708p. L.C.

Robert Murray Haig, in his Recent Books on Taxation and Finance (In Political Science Quarterly, v.40, no.4, Dec. 1925), contrasts this book with Dalton's Principles of Public Finance as follows: "Dalton has written a spritely, two-hundred pages designed 'to excite the judgment, rather than to inform it tediously' while Shirras has compiled a large and informing volume of seven hundred pages which, while certainly not exciting, is only occasionally tedious - a considerable achievement." - p.604.

He writes further of Shirras' book, "The book proceeds along traditional lines and is a sound and sober piece of workmanship. The writer's intimate contact with conditions in India and the apparent paucity of his library resources, combined with an eagerness to contribute toward the solution of his local problem, have resulted in a book of rather restricted appeal. It is perhaps not unfair to characterize it as Bastable served with curry. While this is a dish which will probably not find a regular place in the American menu, it may be occasionally indulged in with pleasure and advantage."

63. Storey, Harold. The economics of land value. London, T. F. Unwin [1913] 116p. L.C.

The author advocates a tax on the "unimproved" value of the land, assessment being made on the basis of capital rather than rental value. He believes that a small tax on this basis will bring about desirable economic changes. He does not believe that the single-tax system is equitable.

64. Taxation of land, &c. Papers bearing on land taxes and on income tax &c., in certain foreign countries, and on the working of taxation of site values in certain cities of the United States and in British colonies, together with extracts relative to land taxation and land valuation from reports of royal commissions and parliamentary committees. [First and second series] Presented to both houses of Parliament by command of His Majesty. London, Printed for H. M. Stationery off., by Harrison and sons [1909] 2v. in 1. ([Gt. Brit. Parliament. Papers by command] Cd. 4750,4845) L.C.

These papers include studies of land taxes in Germany, France, New Zealand, New South Wales, United States, South Australia, Queensland, Canada, Italy, Holland and Great Britain.

65. Turner, J. R. Some considerations on land taxation. (In Quarterly Jour. of Economics, v.31, no.2, Feb. 1917, p.343-354)

"If it were seen that an unearned increment is as common to other agencies as to land the single tax bugaboo would have no logical basis. If it were seen how a tax on land is shifted we would have the true manner in which the unearned increment inures to society in the form of more products and cheaper prices." - p.351.

66. Van Sickle, John V. Classification of land for taxation. (In Quarterly Jour. of Economics, v.42, no.1, Nov. 1927, p.94-116) 280.8 Q2

"With the break-down of the general property tax two remedies have been proposed. One is to exempt personalty and to introduce in its stead a moderate state income tax. Another is to classify property and to subject the different classes to different rates. Intangible personalty would bear the lowest rate, tangible personalty a somewhat higher rate, and real estate the highest rates. In either case real estate would remain liable to the prevailing high rates." While this system of classification would be preferable



to the present system, the author claims that classification needs to be carried further to include the classification of different lands, such as agricultural, residential, forest, or mineral lands.

Dismissing the single tax and the socialist solutions for remedying the present system of land taxation in the United States, he proposes a modification of the European system as exemplified by the Austrian land tax as it existed before the World War. Of this plan he writes "A classified land tax is obviously not a universal solvent. In itself it would not guarantee wise land utilization. If it worked well it would be because the classifying authority did its work wisely and well. The tax would, however, facilitate the work of the classifying authority in two ways. In the first place it would tend to keep land in the hands of those whose own interests are most in harmony with the public interests. In the second place, it could leave more scope to private initiative than is possible so long as our present method of taxing land prevails." The objection that such a system does not tax the unearned increment in land is met by the suggestion that a special increment tax be paid every time the land changes hands.

67. White, James Dundas. Land-value policy. London, The United Committee for the Taxation of Land Values, 1924. 205p. 282 W58  
Contains bibliographical references.

The author claims that the "Land-Value policy is the true basis of reconstruction. Its direct effects would be to make the land more available for use and to promote production. Indirectly, it would prepare the way for the reform of land-tenure and the simplification of title to land. In its financial aspect, the increasing absorption of economic rent as public revenue would facilitate the corresponding abolition of taxes on production and exchange; while, from the international standpoint, the application of the policy in different countries would lay the economic foundations of prosperity and peace." - Introduction.

68. Whittaker, Sir Thomas P. Ownership, tenure, and taxation of land, some facts, fallacies and proposals relating thereto. London, Macmillan and Co., limited, 1914. 574p. L.C.

The author concludes: "If the solution of the many complicated and thorny problems which surround those phases of the ownership, tenure, and taxation of land which we have been considering is approached with knowledge and a fair mind, avoiding on the one hand any idea that land and land-owners are sacrosanct and that our land laws and customs came down from Sinai, and on the other any desire to foment class hatred or promote a policy of pillage of one section of the community for the supposed benefit of the others, there is no reason why, with very general assent, there should not be such changes made and such conditions established as would bring about much-needed improvements that would benefit the whole community, and not least that patient and long-suffering class of humble and extremely worthy folk who cultivate the soil

of our country." - p.563. Chapters on taxation and local rates and their incidence and on the taxation of land values both rural and urban are included.

69. Wilber, John Fremont. Progress and its enemies; showing the fallacy of the single tax theory, and some other enemies of progress. Somerville, Mass.: The author, 1918. 103 p. L.C.

A refutation of the single tax arguments.

#### UNITED STATES

70. Adams, T. S. Separation of the sources of state and local revenues as a program of tax reform. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p.515-527)

"This thorough divorcement of state and local revenue systems is, on the surface, exceedingly attractive to almost every one. The economist looks upon it with favor because it promises the abolition of the personal property tax. The single taxpayer applauds it, because it legalizes the exemption of improvements as well as that of personal property. The business man approves it because it offers a means of securing honorably and openly that exemption of plant and stock which so many merchants and manufacturers at the present time are securing illicitly and covertly. Of course, it may mean, instead of exemption, more strenuous attempts to assess personal property, and increasing efforts, in most localities, to lighten the load upon real estate by increasing the burden upon business. But the advocates of Home Rule are willing to take their chances. The program of reform apparently promises greater liberty to everybody concerned, and, as consistent Democrats, they properly refuse to be frightened by the fact that liberty may degenerate into license.

"Despite its attractions, however, I believe that, on the whole, the program just described - the idea of complete separation of state and local finances with fiscal autonomy in each sphere - is impossible of realization and retrogressive in direction, making away from and not toward the real solution of our most important problems. I believe that real progress lies in the direction of centralization, not decentralization, of fiscal control. The reasons for this statement must be discussed in some detail." - p.516.

71. American academy of political and social science. The agricultural situation in the United States. Philadelphia, 1925. 304p. (Its Annals, v.117, no.206, Jan. 1925) 280.9 Am34

Part 2 is entitled Taxes, Tenantry, Credit and Farm Ownership, and contains the following articles: Interest and taxes in relation to farm income, by L. M. Graves. - Taxes in relation to earnings of farm real estate, by C. O. Brannen. - The trend in land values and land utilization, by George S. Wehrwein.



72. American academy of political and social science. Competency and economy in public expenditures. Philadelphia, 1924. 366p. (Its Annals, v.113, no.202, May, 1924) 280.9 Am34

The papers of particular interest are the following: The trend in recent state expenditures, by Austin F. MacDonald; The trend in county revenues, by Harry A. Barth; Fiscal control of state expenditures, by George Shiras Call; Fiscal control in Oklahoma, by Frederick F. Blachly; Administrative control in the Commonwealth of Massachusetts, by Morris B. Lambie; Fiscal control in Ohio, by R. E. Miles.

73. American academy of political and social science. Readjustments in taxation. Philadelphia, 1915. 275p. (Its Annals, v.108, no.147, March, 1915) 280.9 Am34

Contents: - Newer tendencies in American taxation, by Edwin R. A. Seligman. - The Underwood tariff act as a producer of revenue, by A. J. Peters. - Some aspects of the income tax, by Mortimer L. Schiff. - Amending the federal income tax, by Roy G. Blakey. - British finance and the European war, by W. M. J. Williams. - The relation between federal and state taxation, by James E. Boyle. - The Wisconsin income tax, by Kossuth Kent Kennan. - The Wisconsin income tax, by Thomas E. Lyons. - The inheritance tax, by John Harrington. - Taxation of intangible property, by A. E. James. - The extent and evils of double taxation in the United States, by Frederick N. Judson. - The central control of the valuation of taxable subjects, by Samuel T. Howe. - Separation of state and local revenues, by T. S. Adams. - Taxation of public utilities, by Delos F. Wilcox. - The recent increase in land values, by Scott Nearing. - Assessed vs. real values of real estate in Pennsylvania, by Ralph E. George. - The disproportion of taxation in Pittsburgh, by Shelby M. Harrison. - Reduction of tax on buildings in the city of New York, by Edward Polak. - What properties should be exempt from taxation, by John J. Murphy. - The Houston plan of taxation, by J. J. Pastoriza. - The heavier land tax, by Allan Robinson. - Annual reassessment versus the unearned increment tax, by Alfred D. Bernard. - Municipal taxation in relation to speculative land values, by Adam Shortt. - Single tax, by W. S. U'Ren.

74. American academy of political and social science. Taxation and public expenditures. Philadelphia, 1921. 314p. (Its Annals, v.95, no.184, May, 1921) 280.9 Am34

The articles dealing with state and local revenues and expenditures are the following: Sources of revenue of the states with a special study of the revenue sources of Pennsylvania, by M. L. Faust; The trend of federal, state, and local revenues in the United States, by Robert Bruce Watson; State supervision of local assessments, by Frank B. Jess; A program for redistributing sources of revenue as between cities, states, and national government, by James E. Boyle; The state tax commission and the property tax, by H.L. Lutz.

75. Association of land grant colleges. Report on the agricultural situation by the Special committee of the Association of land grant colleges and universities appointed by the executive committee of the Association. Submitted by the Executive committee to the Executive body of the Association at the 41st annual convention, Chicago, Illinois, Nov. 15 to 17, 1927. [Chicago, 1927] 40p.  
One of the eleven agricultural problems mentioned as needing attention is taxation. "Programs which will readjust the tax burden of agriculture should be formulated in each state. Such readjustment should aid the farmer and should require other groups to pay a larger part of the cost of those rural functions which are recognized as a service to the state as a whole." - p.22.
76. Bachelder, N. J. Taxation of the products of agriculture. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p.250-255)  
Farm products should be exempt from taxation according to the author because they are burdensome to both the producer and the consumer, and because of the lack of uniformity between states, which leads to injustice. He cites the exemptions of agricultural products in twenty-two states and suggests a uniform exemption which should be adopted.
77. Baldwin, Robert Dodge. Financing rural education; a critical study of provisions and practices in the several states. Stevens Point, Wis., Rural service press, 1927. 210p. (Rural educ. ser.) L.C.  
Bibliography: p.199.  
This is a study of present and proposed plans for equalizing the burden of rural education. The appendix contains three model plans.
78. Boyle, James E. Methods of assessment as applied to different classes of subjects. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p.128-167; discussion, p.139-198)  
"Some able writers on taxation have said that you cannot improve the general property tax, for the more you improve it the worse you make it. However, methods of assessment can at least be purged from some of their grosser evils. And with this hope in mind, rather than any expectation of suggesting an ideal system of assessment, I make the following recommendations:  
"I. State Constitutional Limitations, requiring 'Uniformity.'  
This should be amended. The correct form is found in the new Oklahoma constitution, section 5. It reads, 'Taxes shall be uniform upon the same class of subjects.'  
II. The Assessment.  
1. Assess at the same date in all the States.  
2. Assess land and improvements thereon separately.  
3. Assess personal property annually; real estate once every five years. 4. Provide a space on the assessor's blanks for entering the item 'Amount insured for,' after certain forms of personalty. 5. Assess corporations as



business units. 6. Provide for reassessment at expense of local district in case original assessment is not according to law. 7. Publish the assessment list, showing each taxpayer's name and assessment.

### III. The Assessor.

1. Provide for centralized supervision. The Wisconsin three-link system of state board, county supervisor and local assessor is here recommended. 2. Elect local assessor. To preserve our traditional democratic scheme of local government, it is recommended to continue the election of town assessors, under the expert supervision mentioned above." - p.157-158.

A list of states with date of assessment and frequency of assessing real estate and the officers relating to taxation is appended.

79. Boyle, James E. Publication of assessment lists. (In Internat. tax assoc. Addresses and proc., 2d, 1908, p.249-255)

After stating the theory of publishing assessment lists and referring to localities where it has been put into practice the author writes: "Like any other social institution, it is difficult to appraise the real value of this practice. Whatever the arguments are for and against it, more and more taxing districts are employing it. It is not a cure-all. But it is certainly a powerful, safe, and wholesome stimulus, producing in the assessor a ruling desire to find all taxable property, and to value it correctly, while at the same time it enables the taxpayer to see at a glance what degree of efficiency is reached by his employee, the assessor." - p.255.

80. Brannen, C. O., and Sanders, J. T. Taxation of rented farms, 1919. A preliminary report. Washington, D. C., U. S. Dept. of agr. Bureau of agricultural economics, March, 1925. 34p. Mimeographed.

In this report "it was intended to determine the relation of state and local property taxes on real estate to farm real estate earnings in 1919, comparing the real estate tax with the income from rent of cash-rented farms in selected areas. Data were assembled also in a few of the counties to show the relation of taxes to rent of urban real estate, and analyses were made to indicate the proportions of the tax levied by the State, county, and local governmental agencies and to show the major purposes for which such taxes were levied. A total of 3,221 farms in 31 counties in 26 states were included." - Experiment Station Record, v.53, p.91.

- 80a. Bridges, W. H. What taxation is doing to agriculture. (In American bankers assoc. Jour., Jan. 1928, p.546).

Taxes take "about thirty per cent of the farmer's income, though some enterprises have to pay but seven per cent of income." There are many unjust practices in the western states where the cattle industry is taxed much heavier than mining.

81. Brislawn, Joseph W. Taxation and the farmer. (In Nat. tax assoc. Proc. 10th, 1916, p.264-317) Includes discussion.

The author says: "In presenting this paper, 'Taxation and the farmer,' it is my purpose to tell briefly what has been done in some of the states toward organized and systematic study of taxation among the farmers and to point out, if possible, some means whereby the work may be more systematically carried on in the future." He points out that the farmer is often opposed to tax reform because he does not understand the economic principles underlying taxation. Such agencies as the state extension service and the state tax commissions should see that these principles are made clear to the farmer.

82. Brockway, Walter B. What are the states spending money for? (In Nat. tax assoc. Proc., 19th, 1925, p.252-279) Includes discussion.

Quoting census figures to show the great increase in governmental expenses from 1915 to 1925, the author urges the importance "of awakening in the people an economic consciousness about government equal to their present political consciousness." This he believes would result in the most effective check on government expenditures. "Simplicity within and without, and prompt fresh publicity throughout" are recommended as means of arousing public interest.

83. Brown, John T. Cooperation of the county assessors and tax commission. (In Nat. tax assoc. Proc., 8th, 1914, p.33-37)

The author sums up the relation of the tax commission to county assessors as follows: "The tax commission should prescribe general rules and methods for finding the values of land improvements, fix a scale of values for personal property of every description, and then it would be the duty of the assessor to consistently and intelligently apply them, and where this fails to be done the commission would have to take such action as to them seems most desirable. With such aid and with actual experience to his credit, the trials of an assessor would be greatly reduced." - p.37.

84. Bullock, Charles J. A classified property tax. (In Internat. tax assoc. Addresses and proc., 3d, 1909, p.95-105)

In conclusion the author writes: "The platform of this Association commits us to the policy of removing obsolete constitutional restraints upon the classification of property for taxation, and has further recognized the impossibility of taxing forests under the general property tax. Our action gives rise to the natural question, Whither are we moving and where are we likely to come out? May I suggest that we are tending toward a classified property tax, under which both rates and methods of taxation will be adjusted to the needs of each class of property. In such a system no rate upon any class will be higher than can be collected with reasonable certainty; none will be so high as to drive out of a community persons or capital or industry; and it will be recognized that any rate exceeding what the property will bear must result in



loss of revenue, injury to industries and such general demoralization as accompanies widespread evasion of law. If we move in this direction, may we not devise a system of taxation suited to the conditions of modern life, just in its operation upon individuals, and beneficent in its effect upon the industry and commerce of our common country?" - p.105.

85. Bullock, Charles J. Local option in taxation. (In Nat. tax assoc. Addresses and proc., 5th, 1911, p.271-297) Includes discussion.

After giving argument pro and con on the subject of local option in taxation the author writes: "The outcome of my argument, then, is this: Local autonomy, or the general power to tax or exempt from taxation, should not be granted local governments; and the wisdom of granting limited discretionary power cannot be determined except after careful consideration of specific proposals. I should have preferred to take all this for granted, and to deal with the specific proposals that have been offered; but the drift of current discussion made such a course impracticable. One of our States has already adopted a constitutional amendment which makes the counties autonomous in regulating taxation and exemption; and others are urged in a similar manner to establish local option and then consider particular plans of action. It seemed necessary, therefore, to invite attention to the issue thus presented, and to show that reason and experience condemn what is called 'home rule in taxation.'" - p.285.

86. Bullock, Charles J. The state income tax and the classified property tax. (In Nat. tax assoc. Proc., 10th, 1916, p.362-384)

This is a comparative study of the classified property tax and the state income tax. Illustrations are drawn from Minnesota and Wisconsin and numerous other states. The paper is summarized as follows:

"The foregoing discussion leads to the conclusions that neither the income tax nor the classified property tax is always and at every point to be preferred to the other; that these taxes are, to a large extent, merely different methods of doing the same thing; and that they ought to be regarded as imposts, not mutually exclusive, but capable of being combined in a logical and practicable scheme of taxation. In choosing between them at any point, we need to weigh all the circumstances of the case and then determine on which side the balance of advantage lies. No general pronouncement in favor of either tax will solve any practical problem of taxation.

"In any state one's choice should be guided largely by public opinion... Since the only thing that matters is to get a proper classification of the objects of taxation, names are of no account and we ought to follow the line of least resistance.

"This conclusion, however, needs one qualification. The two taxes are not equally well adapted to the needs of every state. The income tax works much better in manufacturing and commercial communities than in rural, on account of the difficulty of computing farmers' incomes and because the high exemptions usually inseparable from an income tax permit the average farmer to slip through

the net and diminish greatly the revenue secured. It also involves a greater departure from established ideas and practices; and probably requires, at least when first introduced, more skillful administration. A state that is almost wholly devoted to agriculture would, therefore, do well to adopt the classified property tax; and one that is not prepared to centralize the machinery of assessment as Wisconsin and Massachusetts have done, certainly will achieve no great success with the income tax. The last statement, however, is almost as true of the classified property tax, as Iowa's experience shows; so that we need always to insist that a considerable degree of centralization is a fundamental requisite in any plan of tax reform". - p.382-383.

87. Business men's commission on agriculture. The condition of agriculture in the United States and measures for its improvement. A report ... Published jointly by the National industrial conference board, inc., 247 Park Ave., New York City and Chamber of Commerce of the United States of America, Washington, D. C. [New York] 1927. 273p. 281 B96

Chap. 9 is entitled Taxation: p.229-236.

Pointing out that the farmer's tax burden is largely due to state and local taxation, the commission suggests that the farmer be relieved of this excessive burden by levying the general property tax for local purposes only, the state revenues being obtained from income, excise and business taxes, by granting a larger apportionment of state aid for education in the rural districts; and, possibly by substituting a straight land tax with a light tax on improvements in place of the general property tax. In order to bring about these improvements the commission urges that local farm organizations cooperate with local taxpayers' organizations and that a "constant watchfulness and control" be exercised by the farmer over local and state expenditures.

88. Chamber of commerce of the United States of America. Referendum no. 49. On taxation committee's report on state and local taxation. Washington, D. C., 1926. 52p.

This contains the committee's report and also arguments in the negative. The only part of the report which deals specifically with agriculture is that which deals briefly with the burden of taxes on farm lands, p.13.

89. Commons, John R. Progressive tax on bare-land values. (In Political Science Quarterly, v.37, no.1, Mar. 1922, p.41-68)

"This paper discusses profit as a constructive factor, as an incentive to the creation of wealth, and as a basis for taxation as opposed to ability to pay. A maxim of taxation is put forward to the effect that taxes should be apportioned directly according to ability to pay and inversely to the extent to which the employment of faculties and resources increases the common wealth. Such apportionment is said to be an attempt to guide the practice of obtaining revenue by proportioning inducements to attain profits.

"The Grimstad and Nolan bills recently considered, the one in the Wisconsin Legislature, the other in Congress, are compared in



so far as they have to do with the taxation of fertility and improvements on land. Both propose a progressive tax on large land values in single holdings. The Nolan bill does not exempt fertility from its proposed surtax, although it exempts structural improvements. The Grimstad bill exempts both. Both are said to be an application to the general property tax of the two standards, ability to pay and payment inversely to public benefit. It is held that the surtax advocated can not be shifted over to the public." - Experiment Station Record, v.47, p.93-94.

90. Coody, A. S. The local assessor and his functions. (In Nat. tax assoc. Proc. 18th, 1925, p.62-97) Includes discussion.

The local assessor is discussed as to his qualifications, selection, and his office equipment.

91. Cooke, Thornton. Taxation of farms and banks. (In American Bankers Association Jour. v.19, no.10, Apr. 1927, p.714-715, 773-774)

Land and bank shares now pay a disproportionate share of the cost of government. State income taxation should be considered as a means of raising local revenues as the old general property tax system has broken down.

92. Coombs, Whitney. Farm taxation. (In Social science research council. Advisory committee on social and economic research in agriculture. Preliminary report of a survey of economic research in agriculture in the United States during the year July, 1926-June 30, 1927, v.4, p.94-96)

A description of the research in farm taxation being carried on by the State Agricultural Colleges, the Agricultural Experiment Stations, and the U. S. Bureau of Agricultural Economics.

93. Coombs, Whitney. Taxation of farm property burdensome. (In U. S. Dept. of agr. Yearbook of Agriculture, 1926, p.698-699)

It is suggested in this brief article that the farmers' tax troubles may possibly be reduced by distributing the cost of roads and of schools over wider areas, thus relieving the poorer sections, and by opening up new sources of taxation, such as the gasoline tax and the income tax.

94. Crobaugh, Clyde J. Centralizing fiscal tendencies in state and local relations. (In Nat. tax assoc. Proc., 17th, 1924, p.172-184)

After reviewing the general tendency towards centralization of tax supervision the author writes: "Whether a higher degree of centralization than we have at the present time, in our several states, will 'make good' depends upon numerous complex situations. The present trend of progress in state and local relations, however, is unmistakably toward a greater degree of centralization than exists today. The tendency toward centralization is a 'going concern'. Future fiscal reform programs, in order to be effective in state and local relations, must invariably propose further centralization." - p.184.

95. Cubberley, Ellwood P. School funds and their apportionment. N.Y., Teachers college, Columbia university, 1905. 255p. (Teachers college, Columbia university. Contributions to education, no.2) L.C. Bibliography: p.254-255.

In the Preface the author writes: "However desirable and even necessary it may be to provide more money with which to maintain the schools of the state, a still more important question is how to distribute this money so as to secure the best results. Justice and equity demand a rearrangement of the apportionment plan so as to place a larger proportion of aid where it is most needed." Illustrations are drawn from various states.

96. Educational finance inquiry commission. Bibliography on educational finance, reviewed and presented by the Educational finance inquiry commission under the auspices of the American council on education, Washington, D. C. Prepared for the Commission by Carter Alexander. N. Y., The Macmillan Co., 1924. 257p. (Its Publications, v.4) L.C. (Not examined)

97. Educational finance inquiry commission. Financial statistics of public education in the United States, 1910-1920. A report reviewed and presented by the Educational finance inquiry commission under the auspices of the American council on education, Washington, D. C. Prepared by Mabel Newcomer. N.Y., The Macmillan co., 1924. 188p. (Not examined)

98. Educational finance inquiry commission. Unit costs of higher education, reviewed and presented by the Educational finance inquiry commission under the auspices of the American council on education, Washington, D. C. Prepared for the commission by Edwin B. Stevens and Edward C. Elliott. N. Y., The Macmillan co., 1925. 212p. [Its Publications, v.13] L.C.

"Select bibliography"; 201-202.

"The concrete data assembled and analyzed in the present report are almost exclusively from institutions maintained by public taxation." - Introduction.

99. Ely, Richard T. Taxation of farm lands; address delivered before the Tri-state development congress, Duluth, Minnesota, January 24, 1924. St. Paul, Webb publishing co., 1924. 28p. Pam. coll.

Also in Tri-state Development Congress. Minutes and Papers, 4th 1924, p.55-80. 5 T73

For a paper by Dr. Ely with the same title see National Association of Real Estate Boards, Proceedings of the Farm Lands Division. 17th, 1924, p.102-116.

Professor Ely summarizes the tax situation as follows: "Taxes on farm lands are rapidly approximating the annual value of farm lands; and in a period varying from state to state, but in most of the states in a relatively short period - a period so short that some of us may live to see it, if the movement continues unchecked - the taxes will absorb farm land values, the farmers' land will be



confiscated by the state and our farmers will become virtual tenants of the state."

He outlines certain "remedies for the distress of the farmer, so far as this distress is found in the ever more and more staggering load of taxes on the land." - p.6.

100. Ely, Richard T. The taxation of land. (In Nat. tax assoc. Proc., 14th annual conference, 1921, p.228-300) Includes discussion.

Also reprinted in 61-page pamphlet.

The author discusses taxation under the following topics: (1) Need for revenue; (2) Widely diffused taxation demanded both by the necessities of the situation and by social justice; (3) Land as a basis for taxation - peculiarities; (4) Taxation and land utilization; (5) Ownership of land and taxation; (6) Land rent and taxation; (7) Recommendations, including (A) Land taxes should be used chiefly for local revenues; (B) Land taxation should be real estate taxation; with temporary exemptions for building when needed; (C) No progressive taxation for land is needed; (D) Special assessments should be used with caution; (E) A cadastral and economic survey; (F) Investigations are needed on these points.

The author urges particularly the need for scientific research in taxation problems.

In the discussion, which is not included in the reprint, examples of taxation problems in several states are given.

101. Ely, Richard T., and Morehouse, Edward W. Elements of land economics. N. Y., The Macmillan co., 1924. 363p. 282 El9E

Bibliography: p.337-342 (arranged by chapters)

The chapter on Land Values and Valuations contains discussion of values of urban and farm realty compared with total wealth of the United States illustrated with a table for the years 1909 to 1919 taken from W. I. King's The Net Volume of Saving in the United States (Journal of the American Statistical Association, Sept. 1922, p.322). Diagrams show the present worth of five dollars a year land income, at five per cent; and value of land with a constant, rising and falling annual income at five per cent. A table shows the value of land yielding a constant rent at varying rates of capitalization. A map from the Yearbook of the U. S. Dept. of Agriculture, 1922, shows average value per acre of farm land in the United States, Jan. 1, 1920 and another table gives value per acre by states in 1910 and 1920.

The chapter on Policies of Land Taxation contains the following headings: Burdens of present taxation; Functions of taxation; Historical background of land taxation; Present practices of taxation; Special assessments; Taxation of increments in land values; The single tax; Some defects of the general property tax; Remedies for these defects; and, A policy of land taxation. The following tables are given: Governmental cost, expenditures for social welfare and percentage of social welfare expenditures to other expenditures in the United States, 1905, 1910, 1915 and 1921; Percentage which property taxes constitute of net rent before taxes are deducted, based on tax levies of 1919 in certain counties of Michigan, Wis-



consin, Minnesota, New York, Pennsylvania, and Indiana; and, Ratio of taxes to net rent (before deducting taxes) for urban real estate rented in cash in 1919 in certain counties in Wisconsin, Minnesota, and Indiana. In conclusion the authors write: "A policy of land taxation should be carefully worked out, keeping in view the effect of taxation on the utilization of land, and it should lead to modifications in these directions: (1) classification of property under the property tax; (2) reduction of the present taxes on property; (3) development of income and occupation taxes; (4) enlargement of the range of taxation to include carefully selected indirect taxes on expenditures for consumption."

102. Englund, Eric. Helping the farmer to his feet. (In Amer. bankers assoc. Jour. Feb. 1928, p.611,654-655).

Referring to the farmer's tax problem the author writes: "Public expenditures and taxation in their relation to agriculture are mainly a matter for governmental action by states, since few farmers now pay direct taxes to the national government. Many comparisons have been made between taxes in agriculture and in other industries. However, the farmer's relation to taxation is more complicated than the mere comparison of property levies and other taxes in rural and urban districts.

"It is generally agreed that taxes levied on farm real estate are not shifted to the consumer because these taxes do not curtail the output, and hence do not increase the price of farm products. Taxes on farm land may even increase the volume of farm products by forcing land into higher use." - p.655.

103. Englund, Eric. Place of taxation in a constructive agricultural policy. (In Jour. of Farm Economics, v.7, no.3, July, 1925, p.305-324)

"This paper was read at the Fifteenth Annual Meeting of the American Farm Economic Association, held in Chicago, December 31, 1924."

The author discusses the subject of taxation under the following topics: (1) the increase in the fiscal requirements of states and of local governments; (2) A brief survey of the prevailing system of taxation whereby these requirements are met; (3) the probable effect of this system on prosperity in agriculture; and (4) possible improvements in the present system of state and local taxation. In conclusion the author writes:

"Facts now available support strongly the contention that taxation is one phase of the interrelation of economic groups in which the 'agricultural class' has been in recent years, and still is, at a disadvantage. This field presents opportunities for a good deal of adjustment by direct legislation. But adjustment in taxation, as a part of a constructive agricultural policy, is concerned not only with problems immediately before us, but also with the future for which a program must be developed, with scientific research and informed public opinion as requisites of constructive legislation." - p.324.

104. Englund, Eric. Research in farm taxation. [Washington, D. C.; U. S. Dept. of agriculture, 1927] 8p. Mimeographed.

"This paper was read at the eighteenth annual meeting of the American Farm Economics Association held at Washington, D. C., December 28, 1927."

After describing present research in farm taxation and outlining new lines for future work, Prof. Englund writes: "A number of studies in farm taxation have been made on a state-wide scale, resulting in general averages for wide areas. It should not be inferred that investigations of this type have been carried too far or even far enough. But, while the results are helpful in showing a general trend they should be supplemented by more detailed research. A well-trained investigator capable of raising pertinent questions and of developing significant hypotheses, and free to follow every promising lead in the progress of his research, should be able to make important contributions to 'farm taxation' while confining his efforts to a single county or homogeneous community.

"Projects have been drawn up and work begun in some states, duplicating studies in progress or completed elsewhere. This is justifiable for a time, on the ground that studies of the same kind in various sections of the country may yield results significant for each section. However, the time is ripe for a definite advance beyond this stage. We must seek to build upon, not merely to duplicate, the work already done. 'Farm taxation' must be broadened to include public expenditures and taxation in their relation to agriculture. This widening of the field demands of the investigator, not only fundamental training, but also a high degree of tolerance of points of view other than his own, and an objective attitude toward group controversies and public policy." - p.7-8.

105. Eveland, H. L. The valuation and assessment of farm lands. (In Nat. tax assoc. Proc., 17th, 1924, p.201-211)

Mr. Eveland, Tax Commissioner of South Dakota, advocates classification of farm lands and education both of the assessor and of the land owner in the importance of correct valuation of land. He quotes efforts made in his state along these lines. In the discussion which followed Mr. John C. Watson of Illinois referred to conditions in his state and suggested that it was important in connection with the educational policy that the state tax commission be an investigating as well as an administrative body. Mr. McKenzie of the National Farm Bureau suggested that if the amount paid by the state for schools and similar purposes is based on the amount of the assessment the farmer and others will be more interested in keeping assessments up.

106. Fairchild, Fred Rogers. The future of state and local taxation. (In Nat. tax assoc. Bul. v.7, no.3, Dec. 1921, p.74-80)

The author's recommendations are briefly summarized in his own words as follows: "What I propose, then, is that the system of state and local taxation be based upon the two foundation stones of the income tax and the property tax." - p.79.



107. Friday, David. The growth of taxes. (In Amer. Review of Reviews, v.67, no. 3, Mar. 1923, p.288-292)

Some of the paragraph headings are: How much does the farmer pay?; The burden on real estate; Distribution of taxes among groups; Mr. Bryan's Nebraska farm.

108. Gephart, W. F. The growth of state and local expenditures. (In Internat. tax assoc. Addresses and proc., 2d, 1908, p.513-525)

Discusses some of the factors which have caused increases in the expenditures of state and city governments.

109. Gottlieb, L. R. The farmer's tax burden. (In Annalist, v.22, no.568, Dec. 3, 1923, p.725,749-750) 284.8 N48

The farmer's heavy tax burden can be lightened only by checking the ever mounting expenses for state and local government.

110. Gottlieb, L. R. The facts as to growth in public expenditures. (In Nat. tax assoc. Proc. 17th, 1924, p.73-80; discussion, p.139-142)

The author quotes figures from the National Industrial Conference Board showing the great increase in public expenditures since 1913. Mention of their report on the farmers' tax burden led to a discussion on p.139-142 of the farmers' income in connection with certain charts, probably those contained in their Research Report no.64, Tax burdens and exemptions. In conclusion the author says: "It is not only essential to keep a watchful eye on the public outgo and keep down the volume of taxation to the minimum, consistent with the requirements of our present civilization, but it is also necessary to study the administration and distribution of our taxes, with a view of correcting evils that are now found to exist. It is a well-known principle that in rendering a tax system successful, administration counts for nine-tenths and law for only one-tenth."

111. Gottlieb, L. R. Growth in local tax burdens. (In Quarterly Jour. of Economics, v.37, no.2, Feb. 1923, p.374-382; Reprinted in Nat. tax assoc. Bul. v.8, no.6, March, 1923, p.160-168)

After indicating the "enormous expansion in local governmental expenditures" in the United States the author writes: "The time is propitious for a careful examination of the whole question with a view of securing the cooperation of public bodies in lowering the tax burden, increasing governmental efficiency and enhancing public welfare." - p.382.

112. Graves, Mark. An ideal tax system from a state commissioner's point of view. (In Nat. tax assoc. Bul. v.12, no.6, Mar.1927, p.168-174)  
An extract from an address before the Westchester, N. Y., League of Women Voters, Jan. 26, 1927.

113. Gray, L. C. Taxation of farm lands. (In Nat. assoc. of real estate boards. Proc. of the farm lands division, 17th, 1924, p.117-123; also in National Real Estate Journal, v.25, no.13, June 30, 1924, p.40-44)

"If the owners of land were largely professional speculators there might be justification in employing so speculative a base for taxation as the capital valuation of land. However, since two-thirds of



the owners of American farms are either operators of farms or closely associated with the operators in the business of farming, it appears exceedingly uneconomic to employ a basis for taxation, which is so largely speculative, thus adding materially to the uncertainties by which farmers are normally harassed."

A table is given showing the relationship of taxes on real estate to its estimated valuation and net cash rental in various counties throughout the country, in 1920.

114. Gulick, Luther. Simplification in state administration as affecting efficiency in the assessment of property and the tax commission movement. (In Nat. tax assoc. Proc., 16th, 1923, p.263-288) Includes discussion.

In conclusion the speaker said: "So that the first of these considerations that I want to leave with you, - to repeat - is this: That the creation of the tax commission has been a long stride toward simplification; one of the longest that has been taken at all. Another, gentlemen, is this: That the states in which the truest reforms have been made; the most genuine and real reforms; the states in which sentiment in regard to taxation appears to be most helpful; offering more promise of still further reform, are the states which have had for a reasonable length of time tax commissions, with reasonable powers and with reasonable independence. Experience shows, therefore, that the best progress toward simplification that we are likely to make for a number of years to come is through the tax commission." - p.276.

115. Haas, G. C. Assessment of farm real estate. (In Nat. tax assoc. Proc., 16th, 1923, p.63-114) Includes discussion.

"Assessed valuation is assumed to be a full market valuation or a fraction thereof. Thus it is at once apparent that a good system of assessment is contingent upon an adequate method of farm land appraisal. The object of this discussion, therefore, will be to present a system or method of farm land appraisal which determines in an objective and scientific manner the most probable sale price of a particular farm at a specified date. In order to avoid generalities the presentation will be based upon a concrete illustration of the method as applied by an investigation of land values in Blue Earth County, Minnesota." - p.61.

A method for calculating an equation to be used in assessing farm real estate is explained in detail. A schedule to be used in making a preliminary survey of the land is given. The statistical tables given include the following: Yearly average sale price per acre, indices of same, and coefficient of variation, 1916-19; Cross tabulation on basis of state roads and cost of buildings per acre; cross tabulation on basis of state and dirt roads and distance to market; average value of factors in each class of towns; building costs; illustration of calculation of productivity index on one farm; and, depreciation tables for various kinds of farm buildings.

116. Haas, G. C. Sales prices as a basis for farm land appraisals. St. Paul, 1922. 31 p. (Minn. Agr. Exp. Sta. Technical bul.9)

This study works out an equation to be used in the appraisal of lands for various purposes including assessment for taxation. It is based on a study of 160 farms in Blue Earth County, Minnesota, 1916, 1917, 1918, 1919.

117. Hammond, Matthew B. Cooperation between state and local authorities in the assessment of real estate (In Internat. tax assoc. Addresses and proc., 1908, p.113-126)

The author writes: "It is not my purpose to repeat the argument by which Professor Adams carefully and logically explained why local governments could not be left free to devise their own systems of taxation and to control their own assessments, nor do I intend to repeat the description which he gave of the movement now taking place toward centralization of tax administration under State control. I purpose rather to point out why in the assessment of real estate, as of other property, there is need of cooperation between State and local authorities if we are to have anything like a scientific appraisal of real estate, especially in rural communities; and if relative justice is to be accorded the taxpayers in such communities. I desire further to describe very briefly the efforts which are being made to secure this cooperation, for as Professor Adams pointed out in his paper of last year, 'the work of the local assessors is far and away the most important part of our fiscal system,' and their work of assessing real estate as well as personal property is far from ideal in the majority of cases. Nor is this to be wondered at when one considers the way in which local assessors are selected and the difficulty of the problem which confronts them." - p.115.

118. Heer, Clarence. Are we spending too much for government? II. State expenditures - has their upward climb been justified? (In Nat. Municipal Review, v.16, no.5, total no.131, May, 1927, p.322-328)

"The eternal struggle between Mr. Citizen as taxpayer and Mr. Citizen as consumer of government services is well illustrated in this article. One-half of the money increase in the cost of state government from 1915 to 1925 was due to the rising price level. But over 70 per cent of the actual increase must be charged to expansion in public education and highways; that is, to expenditures demanded by the same people who pay the taxes." - p.322.

119. Inman, Cecil E. Advantages of separation of state and local revenues. (In Nat. tax assoc. Proc., 19th, 1926, p.292-297)

The author states: "I believe a complete separation of properties for taxation as between the state and local taxing units offers the most likely solution, and to promise the most likely remedy available at this time, for taxing all classes of property and all of the people in proportion to their ability to pay, which after all is the most equitable principle in modern taxation."



120. Inman, Cecil E. A balanced tax program (In Nat. tax assoc., Prod., 18th, 1925, p.31-39.

The author writes: "In conclusion, I desire to emphasize the fact that any balanced tax program must be certain in its application and elastic enough in its conformation to permit necessary adjustments which have to be made because of the progression in the economic life of the country. Therefore if a classified property tax can be substituted for the general property tax, if we segregate property and separate sources of state and local revenues, supplement the state's revenue by a well-defined income tax law, and add to this a small amount of revenue from death taxes, and have enough privilege and license tax to pay for the supervision of the business or profession of the licensee, or the special privilege enjoyed, limit the amount of taxes property or people should be called upon to pay by constitutional enactment, and devote more time to the preparation of budgets and the expenditure of public funds, we will have gone as far as it is humanly possible for us to go at this time in the preparation of a balanced tax program and the solution of the tax problem." - p.37.

121. James, A. E. The coordination of income and property taxation. (In Nat. tax assoc. Proc., 16th, 1923, p.152-181) Includes discussion.

This paper discusses the income tax as a state levy, considering its function, its place in the tax system and the extent to which it supplants the personal property tax. The discussion following the paper points out many of the dangers and advantages of income or business taxes in both urban and rural districts.

122. James, A. E. The cost and the simplification of tax administration. (In Nat. tax assoc. Proc., 9th, 1915, p.188-196)

In summarizing this paper the author writes: "I believe that a reduction in the cost and an increase in the efficiency of taxing machinery depends upon:

1. The minimum possible number of administrative subdivisions of the state.
2. The minimum possible subdivisions within municipalities.
3. The least possible use of special taxes and special assessments.
4. The centralization of assessment machinery in the hands of the state.
5. Most important of all, and preliminary to all, the elimination of legislative politics and political meddling in administrative affairs.

"I do not believe the people of this country want inefficient and costly government. Perhaps they as yet do not want efficient and inexpensive government hard enough to get it. So long as our system of local government is so complicated that only an expert can understand its working and place responsibility the people will not get government which is either efficient or cheap whether they want it or not. Public officials want on the whole to do well. The American has a surprising liking for public service. But the energetic, the resourceful and the forward-looking public official



is everywhere cramped by artificial restrictions in municipal law and his ambition and eagerness to serve (if he stays in the service) is inevitably deadened by the difficulties which surround him and the public inertia he has to overcome. Too often he is cursed for the work he knows is good and praised for the stuff he himself despises. Activity and earnestness too often mark him for slaughter. Simplify our system of government, give the public a chance to understand its workings, centralize responsibility and the energy now beating against dead walls and wearing itself out among the tangled threads of our municipal organization will be freed to give us the better governed America to which our people are entitled and for which they are now paying the full price." - p.195.

123. Jorgensen, Emil Oliver. The next step toward real democracy; one hundred reasons why America should abolish as speedily as possible, all taxation upon the fruits of industry, and raise the public revenue by a single tax on land values only. Chicago, Chicago single tax club, 1920. 127 p.

The effect of the single tax on the farmer is discussed among other arguments in favor of that form of taxation.

- 123a. Kerssen, W. F. Th. Taxation of agricultural land. (In Minnesota Municipalities, v.13, no.3, Mar., 1928, p.91-94)

The author suggests sources of revenue which if "combined with a more just system of assessing farm land, would relieve the high tax burden on farm land, under which the farm industry in the north-west is laboring.

124. Lancaster, Lane W. State supervision of municipal indebtedness. Philadelphia, Printed by Westbrook pub. co., 1923. 108p. L.C.

Thesis (Ph.D.) - University of Pennsylvania, 1923.

Bibliography: p.105-108.

Although this thesis deals primarily with cities, its findings apply to other forms of local government. After showing what has been done in many states the author urges the importance of a "central administrative authority" with "sweeping powers" to supervise local expenditures.

125. Leser, Oscar. Problems of local administration. (In Internat. tax assoc. Addresses and proc., 2d, 1908, p.527-545)

The author writes: "The subject assigned to me is one which has not received the attention its importance warrants. In the discussion of systems and principles of taxation, the consideration of administrative methods and practices has played often only an incidental part. It is through sound rules of pleading and practice that laws and legal principles are made effective. And so in the domain of taxation the best systems and the most enlightened policies must fall short of the full accomplishment of their purposes if the machinery provided for their administration is crude or inadequate or if the actual administration is not conducted in such a way as to bring about the best attainable results." - p.527.

126. Loeb, Isidor. Constitutional limitations affecting taxation. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p.75-82)

After a brief discussion of constitutional restrictions on taxation the author states: "The rational plan should take the direction of removing most of the restrictions which state constitutions impose upon the taxing powers of legislatures. This would not lead to the exploitation of individuals or corporations, as the principles of individual liberty which have been incorporated into the Constitution of the United States are a sufficient guarantee against discriminating and confiscatory taxation. Moreover, restrictions upon special legislation would be retained. Nor does it follow that all restrictions upon the rates of taxation and financial operations of local governments would disappear. So long as the legislature must act through general laws it may be trusted with the determination of the maximum rate, which can be raised to meet new conditions as they arise. In addition to this, an administrative control may be developed which can extend its supervision over the general financial operations of local governments." - p.82.

127. Loos, Isaac A. The division between state and local taxation. (In Internat. tax assoc. Addresses and proc., 2d, 1908, p.59-67)

Before a division of state and local taxation can be made there must be some principle of classification of taxes established. Classifying taxes in three broad groups, taxes on property, taxes on business, and direct taxes on incomes and inheritances, the author discusses which of these sources of revenue should be assigned to the state and which to local government.

128. Lutz, Harley L. The state tax commission; a study of the development and results of state control over the assessment of property for taxation. Cambridge, Harvard univ. press, 1918. 673p. L.C.

"Submitted as a doctoral dissertation at Harvard in 1914, and is now published, after a thorough revision." - Preface.

Bibliography: p.639-655.

Reviewing this book in the American Economic Review, Dec. 1918, p.829, H. A. Millis writes in part: "Professor Lutz's book on The State Tax Commission is the most important contribution thus far made by students of state and local taxation in the United States. It is a valuable addition to the splendid series of Harvard Economic Studies and well merits the distinction of having been awarded the David A. Wells prize for the year 1915-16. Approximately three fourths of the American commonwealths now have a tax commissioner or a state tax commission. The work of these the author has studied intensively for several years, his inquiry taking him into most of the states for first-hand investigation. The volume under review presents the results of the studies made in some thirty states."



129. McKenzie, H. C. The interests of the farmer in relation to taxation and national indebtedness. (In Academy of political science, N. Y., Proc., v.11, no.1, May, 1924, p.116-123) 284 Se4

"Agriculture as a whole is in the most desperate financial condition ever seen in the United States; the causes and the remedies are the most pressing problems before the people. Among the chief causes, beyond any doubt, is taxation, both state and national." - p.118. The author urges that the situation be relieved by increasing income and corporation taxes and lowering property and consumption taxes. Illustrations are drawn from New York State.

130. McPherson, J. H. T. The general property tax as a source of state revenue. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p.475-484)

"The purpose of this paper is to present a summary of fact and argument against the general property tax, addressed not so much to this body of experts familiar with the subject, as to the interested public who will be reached by the report of the convention."

131. Mathews, John Mabry. Principles of American state administration. New York, D. Appleton and co., 1921. 533p. 280 M422

"References and collateral reading" at end of chapters.

Two chapters are devoted to taxation and finance.

132. Mills, Ogden L. Growing tax-burdens: federal, state and local. (In Univ. of Va. Summer Quarter Bul. v.1, no.8, Oct. 1, 1927, p.54-61)

This was an address delivered at the General Sessions of the Institute of Public Affairs held at the University of Virginia Aug. 8-20, 1927.

While federal taxes have been decreasing, state and local taxes have been increasing. From a review of the situation the author concludes that "We are confronted with three very definite questions - first, whether the costs of our State and local governments are excessive, judged from the standpoint of whether we could not get the present service at lower cost; secondly, whether existing methods of financing these costs are sound economically; and, finally, whether our State and local tax systems are not in need of a thorough overhauling in the interest of a fairer allocation of the burden." - p.60.

133. National association of real estate boards. Farm lands division. Report of committee on legislation and taxation, by A. G. Bauder. (In its Proc., 17th, 1924, p.124-127)

"Our first duty to the farmer is to reduce taxes. It can be done. Strict economy, supervision of expenditures, levies, and bond issues must be had. The people must be aroused to the terrible waste and extravagance in the expenditure of public money... Reduce taxes if you would help the farmer." - p.125.



134. National education association of the U. S. Research division.

The ability of the states to support education. Washington, D. C. [1926] 88p. (Its Research bul. v.4, no.1 and 2, Jan. and Mar. 1926)

"A selected and annotated bibliography:" p.77-85.

This is a study of the comparative ability of the states to support education. Numerous statistical tables and charts are given.

135. National industrial conference board, inc. The agricultural problem in the United States. N.Y., 1926. 157p. 281 N212

As one of the factors in the cost of agricultural production taxes are discussed, p.111-120. The data used are taken primarily from the Board's report on Tax Burdens and Exemptions noted below.

136. National industrial conference board, inc. Cost of government in the United States. N.Y., 1926. 138p. 284.5 N212C

This report continues similar studies made by the Board giving data for the latest period available, 1924 in most cases with some 1925 figures.

Although this study is general the following points in regard to taxation in agricultural states are brought out in the summary:

1. Out of the eight states showing a decrease in general property tax levies in 1924, five are among the leading agricultural states;
2. The lowest taxes per capita paid to the Federal government are those of the agricultural states, particularly in the South and Northwest;
3. While the burden of state and local taxation is, on the whole, higher in the agricultural states in the Middle West and only moderate in manufacturing states, the situation is reversed with respect to the burden of federal taxation.

137. National industrial conference board, inc. Cost of government in the United States, 1925-1926. New York, 1927. 294p.

This is the fifth of a series of studies published by the National Industrial Conference Board for the purpose of making possible for the American public "a better and more widespread knowledge ... of the facts regarding the financial position of the business of government." The chapter headings are: Public Expenditures in the United States, The Public Debt, Volume of Taxation, Geographic Distribution of Tax Collections, Social and Economic Distribution of Tax Burdens, Fiscal Aspects of Education, Fiscal Aspects of Highway Construction and Maintenance, Taxpayers' Associations, General Summary and Conclusions. The book treats of federal as well as state and local taxes. A section of the chapter on the Social and Economic Distribution of Tax Burdens is devoted to the Tax Burden on Agriculture (p.102-117). This part of the report is summarized as follows:

"In general, taxes on agriculture are found by the Conference Board to be a greater burden, when measured by income or profits, than are the taxes on other economic activities. Property taxes constitute the basic element of the state and local tax system, and they bear more heavily upon the farmer than upon other economic groups because of the low ratio of farm income to farm property

values. Contributing factors to this low ratio of farm income to farm values are the economic inertia characteristic of agriculture, the lack of alternative investments and the capitalization of anticipated profits during the first two decades of the present century.

"The crisis of the farm tax problem seems to be past. Gross and net farm income have increased slowly but persistently since 1922. Farm values have declined since 1920, so that the assessments based on these values have also been reduced, thus offsetting the rise in tax rates which continued in most states."

The report concludes:

"Governmental expenditures and, consequently, indebtedness and taxation have increased rapidly in this country during the past quarter of a century. The expansion of the country in population and wealth which has necessitated increased activity on the part of all branches of the government concerned, the steadily broadening scope of the functions of government, the legacy of the war in the form of a heavy national debt, which is being paid off now and whose redemption will be an obligation for years to come, and the decreased purchasing value of the dollar, are the four primary factors in the increase of the cost of government.

"An increase in taxation, public borrowing and public expenditures is justifiable only if it is a reflection of the public demand for government services and benefits. This demand is made effective through representative government. The voters and taxpayers of the country are thus in a position to control public expenditures and keep them at a level which, in the opinion of the majority, is in accord with the best interests of the country. In this connection, a useful service is being rendered by taxpayers' associations and similar civic organizations whose purpose is to disseminate knowledge of public fiscal affairs and impress the voter with the importance of understanding the business of government."

A list of taxpayers' associations is appended (p.278-283). Numerous statistical tables, charts, and graphs are given showing volume and distribution of expenditures and indebtedness of the federal, state and local governments. Expenditures for highways and for schools are analyzed. The tables which refer directly to farm taxation are the following: Index numbers of farm taxes in selected states, 1910-1925; Farm taxes and farm income in the United States, 1909 to 1925-26; Farm taxes and farm income for operator owned farms in the United States, 1919-20 to 1925-26; Taxes and income on the average farm, by geographic divisions, 1923 to 1925; and Ratio of taxes to cash rent and farm income in selected states.

138. National industrial conference board, inc. Tax burdens and exemptions. New York, National industrial conference board [1923] (Its Research report no.64) 284.5 N212Ta

"The burden on agriculture": p.28-34. This section of the report contains charts showing the portion of the tax paid by farmers and by the rest of the community; also taxes as per cent of income for these groups.

"In this report the National Industrial Conference Board brings down to date [1922] the picture of the increase in the volume



of taxation presented in its earlier Research Report No.55 on 'Taxation and National Income.'

139. National industrial conference board, inc. Tax burdens and public expenditures. N. Y., 1925. 70p. 284.5 N212T

This report carries forward through "the latest year for which data are available" the studies published as its Research Report No. 55, Taxation and National Income and No. 64, Tax Burdens and Exemptions.

The following conclusions are of special interest: "General property taxation for local purposes showed an increase of 7.0 per cent in 1923 over 1922. It is significant to note that agricultural states show increases along with industrial states ... The total amount spent on rural roads, exclusive of city streets, increased from \$78 millions in 1904 to \$1,037 millions in 1921."

140. National industrial conference board, inc. Taxation and national income. N.Y., The century co., 1922. 86p (Its Research report no.55) 284.5 N225

"This study of important aspects of taxation in the United States and in other leading industrial nations is presented by the Conference Board in pursuance of the fundamental purpose of its work - 'To secure, analyze and disseminate information concerning industrial problems and experience in the United States and other countries' and 'in general, to encourage and promote the sound development of American industry.'" - Foreword.

From the analysis of public expenditures and taxation in the United States, the United Kingdom, France, Germany, Italy, and Japan the conclusions are summarized under the following heads: Public expenditures, by countries; Total taxation, by countries; Federal taxation, United States; taxation and national income, by countries; State and local taxation in the United States, and, State and local vs. Federal taxation in the United States. Under this last heading it is pointed out that "the burden of state and local taxation is highest in agricultural and mining states, while federal taxation falls most heavily on manufacturing states."

This point is brought out in a table on p.50-51, and a pie chart on p.49 shows the distribution of total taxation by states, indicating which states are the leading manufacturing states.

141. National tax association. Bulletin v.6, no.4-v.11; Jan. 1921-June, 1926.

This is the official organ of the association and is published monthly except in July, August and September. Many of the articles in the Bulletin are abstracts or reprints of articles issued elsewhere. The more important of these have been brought out under the authors' names, unless already noted in the original form. Each issue carries a section entitled "Department of Decisions and Rulings." Many issues contain book reviews and notices of publications in the field of public finance. The Bulletins are fully indexed in the Digest and Index noted below.



142. National tax association. Digest and index, 1907-1925; prepared by Roy G. Blakey and Gladys C. Blakey. New York, N. Y. National tax association, 1927. 519p.  
Contents. - Pt. 1. Digest of (a) Proceedings of annual national conferences on taxation, I-XVIII, 1907-1925; (b) Proceedings of (three special) National conferences on inheritance and estate taxation, 1924-1925. - Pt. II. Index of (a) Proceedings, annual conferences, 1907-1925; (b) Proceedings, Inheritance tax conferences, 1924-1925; (c) Bulletin of the National tax association, I-XI, 1916-1926; (d) Digest, part I of this manual.
143. National tax association. Discussion of assessment problems (In its Proc. 19th, 1926. p. 82-116).  
Although this discussion is mostly on assessment of city property there is some general discussion and some discussion of assessment of farm property in Larimer Co., Colo. (p.93) and in New York State.
144. National tax association. Discussion - Single tax. (In Nat. tax assoc. Proc., 8th, 1914. p.448-469)  
The greater part of this discussion is based on conditions in cities. On p.462, however, the question of the effect of the single tax on the taxation of farm lands is discussed.
145. National tax association. The local assessor. (In Nat. tax assoc. Proc. 13th, 1920. p.363-398)  
This is the report of a discussion meeting in which the various states were represented as follows: Colorado, by F. A. Perkins; New Mexico, by C. G. Hanna; Arizona, by C. E. Gentry; Utah, by C. F. Olsen; Idaho, by Senator Robertson; Michigan, by F. H. Vandenboom; Minnesota, by Samuel Lord, and J. A. Scott; New York, by W. J. Burke, and Missouri, by Louis Wollbrinck.
146. National tax association. Problems of administration. (In its Addresses and proc., 5th, 1911, p.381-416)  
This is the report of the round table discussion on the subject of administration.
147. National tax association. Problems of New England. (In Nat. tax assoc. Proc., 14th, 1921. p.14-35)  
In this discussion the problems of the various New England states were presented as follows: New Hampshire, by Fletcher Hale; Vermont, by Melvin G. Morse; Massachusetts, by Alexander Holmes; Rhode Island, by Edward L. Leahy, and Connecticut, by William H. Blodgett.
148. National tax association. Proceedings of the 1st-19th annual conference, 1907-1926. New York, N. Y. National tax association.  
1st-6th have title: State and local taxation ... Addresses and

proceedings.

1908-1910 the name of the association was International tax association.

The papers bearing on the subject of this bibliography have been included under the names of the authors. For fuller notes on the contents of these papers and for papers not included in this list the Digest and index noted above should be consulted.

The Proceedings of the 20th Annual conference, 1927, at Toronto are briefly summarized in the Bulletin of the Association v.13, no.2, Nov. 1927, p.33-35.

149. National tax association. Committee on administration of laws for taxation of property. Report. (In Nat. tax assoc. Addresses and proc., 5th, 1911, p.363-376)

This report deals with local assessors, boards of review and equalization, and publicity of assessments.

150. National tax association. Committee on assessment of real estate. Report. (In Nat. tax assoc. Addresses and proc., 5th, 1911, p.345-359)

The report is summarized in the following conclusions:

"1. A tax map should be used in each tax district. Accurate, equitable, and scientific assessment cannot be made without an accurate map as a base.

"2. Land and improvement should be separately assessed.

"3. Standards of value should be established by each assessor, for land and for buildings, to assist him in the exercise of his judgment.

"4. A table of values, by which to determine the relative value of lots varying sizes, should be established and used in each city.

"5. Land value maps, on which the unit values of land throughout the city are shown should be prepared and used in each city.

"6. A table of building factors should be prepared and used by assessors from which, when applied to cubage or square foot floor area, the approximate value of a building may be determined.

"7. Land value maps would be of great assistance to assessors in rural district." - p.358.

151. National tax association. Committee on causes of failure of general property tax. Report. (In Internat. tax assoc. Addresses and proc., 4th, 1910, p.299-311) Includes discussion.

After reviewing conditions in several states the committee writes: "We conclude, therefore, that the failure of the general property tax is due to the inherent defects of the theory; that even measurably fair and effective administration is unattainable; and that all attempts to strengthen such administration serve simply to accentuate and to prolong the inequalities and unjust operation of the system." - p.310.



152. National tax association. Committee on method of selecting assessors. Report. (In Nat. tax assoc. Proc., 9th, 1915, p. 197-207)

After reviewing briefly the causes of the breakdown of the general property tax the committee suggested four plans for improving the method of selecting assessors. The first two provide for the appointment of assessors by the state tax commission from a civil service register, the county being the assessment district. The first plan permits an assessor to be appointed in a county in which he does not hold residence. The second plan provides that the assessor must be a resident of the county in which he is appointed unless no eligible appointee can be found in the county. The third plan provides for the election of assessors from those who have passed the civil service examination and hold certificates from the examining board. In other points it is similar to the other plans. The fourth plan is similar to the third with the exception that the assessment district remains as at present whether composed of township, village, a city or a county. In every case the salary should be sufficient to attract competent men. The civil service examination should be "along practical lines."

153. National tax association. Committee on practicable substitutes for the personal property tax. Report. (In Nat. tax assoc. Addresses and proc., 5th, 1911, p. 333-343)

The conclusions reached by the committee are in part as follows:

"The weakness of the general property tax idea (of taxing all property in the same way) is that it ignores the incidence of taxation....

"Finally, two points must be emphasized. In the first place, whatever selection be made, an important step in any reform consists in an improvement of administrative methods through central control, or central supervision, of the machinery of assessment and collection. Only with the accomplishment of such improvement can we hope to find any permanently satisfactory substitute for the discredited personal property tax.

"Secondly, the same substitute or substitutes will not necessarily work equally everywhere. Economic conditions and therefore fiscal needs vary greatly from State to State. What works well in an industrial or financial center might not work so well in a largely agricultural section. The size and complexity of business, the extension of corporate securities; the relative homogeneity of property, the attachment of the public to existing methods of taxation, or the readiness of public sentiment to depart from actual practices, - all these are factors of importance to be considered in the selection of a substitute. Local variations in conditions will necessitate a considerable latitude in the choice of methods.

"The personal property tax has become an irretrievable failure. Any of the above mentioned substitutes will constitute a step in



advance and will prepare us for a later and additional step in the pathway of fiscal reform and economic justice." - p.341-342.

154. National tax association. Committee on the taxation of migratory live stock. Report. (In Nat. tax assoc. Proc., 15th, 1922, p.72-81)

The report analyzes the laws and court decisions in various states in regard to migratory livestock. This analysis shows a great lack of uniformity in the state laws.

155. National tax association. Committee to prepare a plan of a model system of state and local taxation. Preliminary report. (In Nat. tax assoc. Proc., 12th, 1919, p.426-470)

The report is in eleven sections as follows: 1, Introduction; 2, The principles upon which a model system of state and local taxation should be based; 3, The proposed personal income tax; 4, The proposed property tax; 5, The proposed business tax; 6, Summary of the proposed system of taxation; 7, Tax administration; 8, The inheritance tax; 9, Taxes upon consumption; 10, The separation of state and local revenues; 11, Amendment of state constitutions.

Professor T. S. Adams says of this report "I regard this report as one of the wisest and most helpful statements ever published concerning the proper structure of the tax system of the American state." - p.470.

Charles J. Bullock was chairman of the Committee.

156. National tax relief convention, Chicago, 1923. Report. Chicago, Ill., Manufacturers and merchants federal tax league [1924] 357p. 284.5 N21.

This report contains on p.14-25 an article entitled "Taxation and the farmer," by Edward Nordman. A large part of the report is on the taxation of land values.

- 156a. New York (City) Public Library. Economic and sociological periodicals in the New York public library. Part X. Public finance, taxation, tariff, protection and free trade. (In its Bulletin v.31, no.11, Nov. 1927, p.940-963)

"Routine government publications, statistical or legislative, which contain no comment or general articles, have not been included in the list."

157. Newcomer, Mabel. Separation of state and local revenues in the United States. N.Y., Columbia univ., 1917. 195p. (Columbia University. Studies in history, economics, and public law. vol. LXXVI, no.2. whole no. 180) L.-C.

Bibliography: p.192-195.

Published also as thesis (Ph.D.) - Columbia university, 1917.

"In this monograph the writer has endeavored to make a comparative study of separation in those states where this aspect of the relation of state and local revenues is most prominent - attempting to ascertain the causes of its growth, its relation to increase in revenue and expenditures, and its effect on the dis-

tribution of the tax burden." - Preface. The states studied are Pennsylvania, New York, Connecticut, New Jersey, Vermont, West Virginia and California.

158. Newcomer, Mabel. Tendencies in state and local finance and their relation to state and local functions. (In Political science quarterly, v.43, no.1, Mar. 1928, p.1-31)

The author writes: "Reviewing briefly the tendencies in state and local finance during the past twenty-five years and their relation to state and local functions, certain outstanding changes are apparent. First of these is the rapid growth of state-administered taxes which has come with the development of new taxes to supplement, and to some extent to replace, the tax on general property. Secondly, this transfer of tax administration from the local to the central government has not been accompanied by an equal transfer of other functions, and it follows that the states' share of revenues has increased more rapidly than the states' share of expenditures. In consequence, the local governments have appealed to the state governments for assistance and the states have responded, - in some cases generously...

"Unfortunately for the cause of local self-government such state aid has for the most part involved the extension of state control... State control would seem to be a necessary accompaniment to the extension of state aid. Fortunately, state control is not an unmitigated evil...

"There remains to be considered the complete transfer of administration of functions from local to state officials. As has been stated previously, an increasing number of functions are of more than local importance. These necessarily, will be assumed by the state. A wide field for local initiative remains, however... Local governments should make the most of their limited tax resources. 'New' sources of local revenue offer them no gold mines. State aid offers them no freedom. Careful spending and careful administration of their present taxes are the only means open to them. Only through prosaic efficiency and economy can local independence be maintained." - p.27-30.

159. Newton, R. Wayne. Summary of farm real estate assessment procedure in the United States. With particular reference to points of comparison with Michigan's tax system. East Lansing, Mich., Economic section, Agricultural experiment station, Michigan state college of agriculture and applied science, 1927. 23p. Mimeographed.

This "advance release" has been printed. (See item 310 below).

"The attached summary of State laws regarding the assessment of farm real estate was prepared for use in connection with a special investigation of Michigan farm assessment practices. The summary is based in part upon other published summaries, and upon questionnaires, some of which were sent out by the United States Department of Agriculture and others by Michigan State College.. State and local official shave been asked to check the results." This summary covers 48 states, showing in tabular form the follow-



ing; the legal standard and factors considered in determining the rural assessed valuation; per cent of full value legally assessed; frequency of assessments for farm real estate, new improvements, and personal property on farms; office preparing assessment rolls; county or township officer, how chosen, term of office, under bond or not, bonds forfeited or not; removable from office by State tax officials or not; similar items in regard to local supervisory officers, local reviewing officers, and state supervisory officers; and the personnel and powers of state equalization boards.

160. Olson, Hils, A.; and others. Farm credit, farm insurance, and farm taxation. (In U. S. Dept. Agr. Agriculture yearbook 1924, p.185-284; also issued as Separate no. 915)

Farm taxation: p.257-284.

"Taxes on farm property in the United States increased approximately 140 per cent from 1914 to 1923. The value of farm products in 1923 was only 58 per cent more than in 1914, while net business receipts of farmers, according to the best available estimates, were little if any greater in 1923 than in 1914." - p.257. The conclusions reached in this study are illustrated by charts and maps showing the trend per acre of taxation in Ohio, Indiana, Missouri, and Kansas, 1913-24; trend of real estate tax per acre by crop areas in Texas, 1914, 1919, 1922 and 1923; tax per acre in Minnesota, 1924, showing comparison of tax on farm lands and on cut-over timber land; farm taxes in the U. S., and the value of farm products compared with their purchasing power, 1914-23; general property tax as percentage of all tax revenues by states, 1922; farm real estate tax in relation to net cash rent in many states, 1919; relation of taxes to profits in agriculture as compared with other industries, 1922; distribution of property taxes by levying jurisdiction and by purpose for several states, 1919; Indiana farm dollar of 1923 analyzed according to levying jurisdiction and purposes of levy; highway mileage and source of tax revenues for highways in the U. S. by states, 1921; general property tax for state purposes as percentage of all state revenues, 1922, by states. The incidence of the farmer's tax and the capitalization of the tax are also discussed.

161. Orbison, Charles J. The township assessor. (In Nat. tax assoc. Proc. 10th, 1916, p.58-63)

The author writes: "I have but one general proposition to offer and that is to take the township assessor out of politics and devise some plan or way by which competent, trained, and unbiased men may be put in charge of this business of assessing people's property and then keep him there so long as he measures up to the requirements of the office. I say take the township assessor out of politics, and that means to remove him from the realm of elective offices." - p.61.

162. Pittenger, Benjamin Floyd. An introduction to public school finance. Boston, Houghton, Mifflin co., 1925. 372 p.  
Not examined.

This book is reviewed in the American Political Science Review, v.20, no.2, May, 1926, p.454, as follows: "The author points out that with the growth of expenditures the schools, like other public services, have been brought face to face with a financial crisis. After elaborating upon this theme under the heading of 'The School Finance Situation,' the author proceeds to outline the problem of school finance, especially the local problem of improving the financial management of school systems. The solution of these local problems involves six specific reforms (to each of which the author devotes a chapter) as follows: (1) schools must adopt a business like procedure of budget making; (2) continuous studies must be made of comparative unit-costs in education to serve as a basis for evaluating the expenditures of any local school; (3) a simple and uniform system of accounting should be adopted; (4) a sound debt policy must be developed; (5) a proper division of authority in financial administration between the school departments and the regular governing bodies must be worked out; and (6) the schools must adopt truthful but effective methods of publicity. In the section on the state problem the author discusses educational inequalities and the need for securing greater equity in methods of public school support; the relative importance of state aid, stimulation, and equalization; the apportionment of state funds; and sources of school revenue. As a whole, Mr. Pittenger has given us an interestingly written and practical discussion of the new field of public school finance."

163. Flehn, Carl C. Expenditures for schools. (In Nat. tax assoc. Proc., 17th, 1924, p.81-103)

The author, quoting Dr. Eliot's figures on school costs in 1900, compares them with costs in 1920 showing that the cost of school per capita of population has increased over threefold. He discusses two of the large items of increase, teachers' salaries and building costs. He refers to Prof. Updegraff's Rural School Survey of New York and raises the question as to whether the increased expense of the consolidated school really leads to a higher type of education. Finally he writes:

"My conclusion is that if the schools improve in like measure as these costs increase, we need have little worry over the costs. We might then with considerable cheerfulness set ourselves to the task of arranging a more equitable distribution of the burden of these costs. But I fear greatly that if we test the results of the increased expenditures during the last twenty years by the criteria of success set forth twenty years ago by President Eliot, we must still confess, as he did then that 'It is indisputable that we have experienced a profound disappointment in the results thus far obtained from a widely diffused popular education.' The mere spending of more money has not, as he hoped it would, lessened the barbarian vices, prevented crime, abolished



foolish, false or degrading narrative or fiction, removed medical delusions, made for happy marriages and homes, or elevated our social and political or industrial systems. In fact, some parts of the new expenditures directly undermine what he set up as the ultimate and final test of success for schools, namely, 'growth and development of what is called character.' I fear that the schools have not improved in like measure as their costs have risen.

"It is a grave condition for which there is no simple or single remedy. The only remedy is that these vast and complicated expenditures shall be carefully scrutinized, and justified, item by item, by those who are in responsible charge of their making. That is the essence of all economy, and under present conditions economy is a necessity." - p.97.

The Appendix, p.99-103, has the title Tax Rates and Land Values. It contains "a simple formula for the ready computation of the effect of increases in taxation on the value of land."

164. Pollock, Ivan L. Are we spending too much for government? III. The trend of county expenditures. (In National Municipal Review, v.16, no.6, June, 1927, p.383-389)

"Expenses of county government are increasing. Precise measurements are impossible because of inadequate data."

165. Porter, Kirk H. County and township government in the United States. New York, Macmillan co., 1922. 362p.

"This book is intended to describe county and township government in the United States. In addition to the description there is developed throughout the volume a consistent plan for the reorganization of county government which is summarized in chapter fifteen. It is hoped the book will be considered suitable for use in colleges and universities as the basis for a course of study in county and township government." - Preface. The index should be consulted under "taxation."

166. Powers, L. G. Uniform listing of real estate. (In Internat. tax assoc. Addresses and proc., 3d, 1909, p.321-332)

The author suggests the following plan as a means of lessening the present inequalities in the general property tax: "To begin with, the State, on the basis of existing surveys, or on that of a new survey, if the older ones do not provide sufficient data therefor, should prepare a careful cadaster of all real estate, and that cadaster should, for areas outside the cities and towns, show the ~~acres~~ of existing lands that are at the present time (1) under cultivation or being used for meadows; (2) that are not under cultivation, but capable of being plowed; (3) that are covered with a heavy growth of timber; or (4) with orchards; and (5) acres that are properly classed as waste land because incapable of cultivation or of growing timber. The classified list of acres should also show (6) the number of acres of mineral land; (7) of quarry land; and (8) land that is valuable by reason of oil, gas or other deposits. In addition, the cadaster

referred to should show the number of city and town lots subject to taxation.

"A cadaster of farm or town realty such as is described above is not, however, a complete one for purposes of taxation. It should separately exhibit the value of land under the heads specified, and should furthermore catalogue and appraise the value of the improvements apart from the value of the land. After briefly referring to the methods of listing real property for taxation in New York, Missouri, Illinois, Ohio, Colorado, Pennsylvania, and Minnesota, he concludes "In pleading for the use of a classified listing of real estate under heads that fully elucidate and set forth the character of land and the amount of land of each specific class or character, I am urging the extension into the field of taxation of the method that has everywhere demonstrated its ability to make facts eloquent for equity, and to use them as a guide for the business man, the legislator, and the statesman."

Following the reading of this paper a committee on Uniform Classification of Real Estate was appointed. The report, which follows closely Dr. Powers' paper, was printed in the Proceedings the following year (1910; 4th, p.313-354; Includes discussion).

167. Quamme, E. G. Taxation and land values. (In Tri-state development congress. Minutes and papers, 4th, 1924, p.81-84)

Present day taxes on land are burdensome and must be reduced if farming is to be profitable.

168. Quick, Herbert. The real trouble with the farmers. Indianapolis, Bobbs-Merrill, 1924. 214p. 280.81 Q4.

"The vampire which sucks all the blood left in farming after everything has been done for it which can be done, is the high and rising price of land. In a nation like ours this must go on unless a remedy is found." - p.186. The remedy which the author advocates is the taxation of land value, which would again bring cheap land.

169. Raper, Charles Lee. Frequency of assessment. (In Nat. tax assoc. Proc., 7th, 1913, p.51-60) Includes discussion.

After discussing some of the advantages and disadvantages of of frequent assessment the author concludes: "Each state should, therefore, work out its own problem of the frequency of assessment in terms of the actual conditions prevailing within its borders. The changeability in the values of its different groups of taxables, as well as their changeability of ownership, should be accurately known and considered. The expanse of assessing effectively the values of each group should be ascertained and examined. And I know of no other bodies that can do these necessary things with such effectiveness as a capable and independent state tax commission and a permanent and able local office of assessment. The



ordinary executive officers will not perform these vitally necessary services. The legislators could not if they would. Such services can only be rendered by special administrative officials, who possess expert knowledge and unusual courage." - p.57.

170. Rifkind, S. H. What is fair value in taxation? (In Nat. tax assoc. Proc. 19th, 1926, p.305-325) Includes discussion, "The material presented in this report was gathered in the course of an investigation in judicial valuation conducted under the auspices of the Columbia University Council for Research in the Social Sciences."

Court decisions from various states are quoted to show the diversity of opinion as to market value of property. The discussion brings out many difficulties in determining fair valuation.

171. Robinson, William A. Obstructions in state constitutions to improvements in tax laws. (In Internat. tax assoc. Addresses and proc., 3d, 1909, p.71-94)

Reviews the laws of many of the states in regard to taxation, pointing out some of the improvements made in recent legislations and some of the cases where revision of the present tax laws is badly needed.

172. Russell, H. L. What taxation is doing to agriculture. (In Amer. bankers assoc. Jour. Feb. 1928, p.591,658)

In conclusion the author writes: "The fundamental difficulty is the relative inelasticity of the property tax. It does not vary with the ability to pay, which naturally is based largely upon the income. During these recent years when the farm income has been cut one-half, taxes in the main have not been reduced. The result is to double the burden.

"America calls herself progressive, but in the matter of taxation we are far behind England and Germany. What is needed is a non-political study of the whole field with the end in view of recognizing that greater justice and equality will come by transfer of a larger proportion of real estate taxes to other types of taxation. Whether this should be borne by income directly, or through a consumption or sales tax which indirectly comes back upon income, only a careful unbiased analysis would determine."

173. Sears, John Harold. Minimizing taxes. Kansas City, Mo., Vernon law book co., 1922. 706p.

Pt. 1 Selection of business methods, places of incorporation, personal domicile, investments, etc.

Pt. 2, Synopses of the tax systems of each of the States and of the United States.

174. Seligman, Edwin R. A. Annual address of the president.  
The next step in tax reform. (In Nat. tax assoc. Proc.,  
9th, 1915, p.126-145)

The next step for states like New York is "the substitution of income for property as the basis of taxation."

175. Seligman, Edwin R. A. Essays in taxation. 10th ed. [New York, etc.] 1925. 806p. .284.5 Se4

Contains bibliographies.

Contents: - The development of taxation.- The general property tax.- The single tax.- Double taxation.- The inheritance tax.- The taxation of corporations.- Modern problems in taxation.- A quarter century's progress in taxation.- Separation of state and local revenues.- The relations of state and federal finance.- The importance of precision in assessments.- The classification of public revenues.- The betterment tax.- Recent reforms in taxation, 1893-1895, 1909-1910.- Recent literature in taxation.- American reports on taxation.- The next step in tax reform.- The relation of federal, state and local revenues.- The war revenue acts.- Loans versus taxes in war finance.- The cost of the war and how it was met.

Of especial interest are the following: Disproportionate share of taxation borne by farmers, p.28-29 in the chapter on the General Property Tax, and p.349-350 in the chapter on the Separation of State and Local Revenues; Effects of the single tax on farmers, p.86-91; and, Methods of lightening the farmers' tax burden, p.375 in chapter on the Separation of State and Local Revenues. In the chapter on Recent Literature in Taxation an attempt is made "to run hurriedly over the productions of the period from 1885 to 1900 and in a general way to outline their value to the English-speaking student." The material is arranged by country. A "note to 9th ed." on p.595, lists by country "a number of significant additions to the literature of public finance" which have been made since 1900. The chapter on American Reports on Taxation traces "the history of official attempts to reform the system of state and local taxation in the United States."

These notes were made from the 9th ed. There are few changes in the 10th ed.

176. Seligman, Edwin R. A. The importance of precision in assessments. (In Internat. tax assoc. Addresses and proc., 2d, 1908, p.211-236) Includes discussion.

Professor Seligman concludes: "In our American adherence to an abstract ideal we have failed to let our administrative methods keep pace with the attempted realization of the ideal. In our endeavor to secure the taxation of all property, we have not only attempted the impossible, but we have opened wide the door to all the abuses of practical inequality, of unintentional injustice and of widespread arbitrariness.

"Of all the methods that cry out most loudly for reform that



of property valuation is the most important. The great need of the day is to replace arbitrariness by certainty, and to secure practical equality in taxation by substituting, as far as possible, definite and fixed rules of assessment for the hodge-podge and capricious system, or lack of system, which is well-nigh universal to-day." - p.219.

177. Seligman, Edwin R. A. The separation of state and local revenues. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p.485-514)

"The problems of taxation in the United States are becoming every year more complex. In order to solve them we must keep in mind the ultimate goal, and be prepared to take the first step. The ultimate goal is the accomodation of fiscal methods to our changed economic conditions. The first step is the separation of state and local revenues." - p.508.

The appendix to this article was prepared by the New York Tax Reform Association and is entitled Apportionment of State Taxes in the State of New York on the Basis of Local Expenditures, or Revenue, Compared with Apportionment on the Basis of the Equalized Assessment of Real and Personal Property. The statistics given are based on taxes paid in 1902.

178. Sims, Fred A. Divorcing the assessor from politics. (In Nat. tax assoc. Proc., 10th, 1916, p.88-93)

The author states that appointing the assessor by the governor would result "in wedding him to politics rather than securing a divorce." While he considers the plan of appointment under civil service desirable in theory he doubts "the feasibility of its adoption." He concludes: "The key to the whole situation is in having a good law and a strong state board back of it. With these, both your assessor would render service commensurate with his responsibility, and public opinion, so essential in the enforcement of law, would be strengthened and sustained. And last, but not least, pay this much-abused official sufficiently." - p.93.

179. Stewart, Robert. The farmer's tax burden. (In Amer. Review of Reviews, v.76, no.1, July, 1927, p.69-71) 110 Am32

"One of the most important factors in the excessive taxation on agriculture is the tendency in many states to construct roads and improve local schools at the expense of the general property tax. Eighty to ninety per cent of the farm's taxes are for expenses within the county, and the largest items are for good roads and better schools. It is essential that we have good roads and schools, and efficient public service, but the cost of these public necessities should be equally distributed."

180. Stockwell, Marvel Marion. Some problems of land taxation. Urbana, Ill., 1927. 8 p.

Abstract of thesis (Ph.D.) - University of Illinois, 1926.

The findings of this study are briefly summarized as follows:

"A land taxation policy, therefore, must form part of a whole. It

must find its place in a comprehensive land policy and be properly coordinated with other measures likewise designed to bring about the highest degree of justice and efficiency in the exploitation of the land in all of the manifold uses to which it may be put. To the achievement of such a policy must be brought a recognition of the transcendent importance of the land problem together with a statesmanship fortified by knowledge and understanding and having the courage of its convictions. Not until then can be built the superstructure, the sturdy and honest reflection of the foundation upon which it is established." - p.7.

- 180a. Swift, Fletcher Harper. State policies in public school finance. Washington, Govt. print. off., 1922. 54p. (U. S. Bureau of education, Bulletin, 1922, no.6)

The data in this bulletin are taken from studies made in Alabama, California, Colorado, Illinois, Minnesota, Massachusetts, New Jersey, New York, and Vermont.

- 180b. Swift, Fletcher Harper, and others. Studies in public school finance. Minneapolis, University of Minnesota, 1922-25. 4v. (Minne. University. Research publications. Education series, no.1-4) L.C. Bibliography at end of each volume.

v.1. The West: California and Colorado, by F. H. Swift.

"At the time the study of California was completed the latest available data were those for the year 1918 and the latest school laws were those included in the code of 1919. Shortly after the completion of the manuscript, 1920 data and the laws of 1921 were published. In view of the large number of radical changes made by the California Legislature of 1921, changes which affected directly or indirectly nearly every phase of school finance, it seemed necessary to completely revise the study of California. It should be borne in mind that these changes were not in effect in 1920, the most recent year for which statistical data can be secured at the present writing. It has seemed desirable therefore to include in our account both the 1919 and the 1921 legislation...

"The study of Colorado included in the present volume centers about data for the years 1915, 1918, and the school laws of 1917 and 1919." - Author's prefatory note.

v.2. The East: Massachusetts, New York, New Jersey, by F. H. Swift, Richard A. Graves, and Ernest Walter Tiegs.

"The studies of public school finance in New York and New Jersey included in the present volume are both the work of graduate students in the College of Education. The study of New Jersey was presented by Mr. Tiegs as a Master's thesis in the year 1921; that by Mr. Graves was made in connection with a seminar in public school finance. The study of New Jersey centers about the year 1918. The study of New York originally centered about the same year, but has been revised where possible in all important matters, so as to employ the most recent data available. The study of school finance in Massachusetts presents the latest data available, namely, for the



years 1921 and 1922." - Preface.

v.3. The Middle West: Illinois, Minnesota, South Dakota, with a supplement on Alaska, by F. H. Swift, Frances Kelley Del Plaine, and Oliver Leonard Troxel.

"The study of public school finance in Minnesota included in the present volume, is the complete report of a field study prepared by the authors for the Minnesota Education Association. The study of school finance in Alaska was originally prepared for volume I of the present series, but omitted for certain practical reasons. It seemed best to include it in the present volume as a supplement at least, owing to the difficulty of securing any information whatsoever bearing upon school support in this territory. Mr. Troxel's study [South Dakota] ... was originally presented as a master of arts thesis at the University of Minnesota." - Preface. All of the reports center around the period 1920-1922.

v.4. The South: Arkansas, Oklahoma, Alabama, Tennessee, by F. H. Swift, and John Harold Goldthorpe.

"Of the accounts included in the present study those of Arkansas and Oklahoma may be termed field studies, originally prepared by the writer for the United States commissioner of education and constituting a part of the surveys of the public school systems of these two states made under the direction of the commissioner. The account of Arkansas here presented, is largely, though not entirely, a condensation of the author's longer report, published as a separate bulletin of the Bureau of Education. Oklahoma is reprinted without change from the author's chapter, as it appeared in the Oklahoma survey already referred to. The account of Alabama, originally published in two successive issues of Educational Administration and Supervision, has been thoroughly revised. The study of school finance in Tennessee was prepared by Mr. Goldthorpe under the writer's direction and was originally presented as a master of arts thesis at the University of Minnesota." - Preface signed by Fletcher Harper Swift.

The reports center about the period 1920-1922.

181. Thomas, Charles S. Taxes and the farmer. (In Nat. tax assoc., Bul. v.12, no.3, Dec. 1926, p.70-77)

Address before the Manufacturers' Association of West Virginia, at Parkersburg, W. Va., June 10, 1926. The speaker said in conclusion: "If we would help agriculture - and surely every thoughtful citizen must see its need of substantial assistance - we can do it practically, effectually, and certainly by combining in the purpose to close the floodgates of public extravagance, reduce the budget of expenditures, destroy the parasites of bureaucracy and officialdom, and contribute to the public purse only so much of our substance as the continued maintenance of governmental efficiency and the public security may require." - p.77.

- 181a. Thurber, Clarence Howe. Fiscal support of state universities and state colleges. Washington, Govt. print. off., 1925. 164p. (U. S. Bureau of education, Bulletin, 1924, no. 28)

"This study was undertaken in cooperation with the Educational

Finance Inquiry Commission and constitutes a part of the research on state higher educational finance carried on by the writer while serving on the headquarter's staff of the commission, New York."

- 181b. U. S. Bureau of education. Bibliography of certain aspects of rural education. Washington, D. C., Govt. print. off., 1927. 56p.  
(Its Bulletin, 1927, no.4)  
Finance: p.9-12.
182. U. S. Bureau of the census. Digest of state laws relating to taxation and revenue, 1922. Washington, Govt. print. off., 1924. 544p.  
"This is the third digest of the revenue laws of the several commonwealths which has been compiled and published by the Bureau of the Census. The first was published in the report on wealth, debt and taxation in connection with the Twelfth Census, and covered the laws in force in the year 1902. The second covered the laws as they were in 1912, and the present digest relates to the revenue laws in force in 1922.  
The three volumes, then, make it possible to note the changes in State taxation that have come about in the past 20 years." - Foreword.
183. U. S. Bureau of the census. Financial statistics of States, 1926. Washington, Govt. print. off., 1927, 133p.  
This is the latest issue of this annual publication which contains statistics of revenues and expenditures of the states.
184. U. S. Bureau of the census. Wealth, public debt, and taxation: 1922. Washington, Govt. print. off., 1924, 4v.  
Contents: - v.1. Estimated national wealth.- v.2. Public debt.- v.3. Assessed valuation and tax levies.- v.4. Taxes collected.
185. U. S. Department of agriculture. Bureau of agricultural economics. Farm credit; farm insurance and farm taxation economic charts. Washington, D.C., Nov. 1925. 9p. Mimeographed.  
This is Section 2 of the Index to Charts, Maps and Graphs, copies of which are available at cost from the Bureau of Agricultural Economics.
186. U. S. Department of agriculture. Taxes on farm lands show big increase. (In its Weather, Crops, and Markets, v.3, no.11, Mar. 17, 1923, p.251)  
Shows by states tax per acre, 1913-14 and 1921-22 with per cent of increase.
187. U. S. Department of agriculture. Bureau of agricultural economics. Farm taxes climb. [Washington, 1924] 2p. Mimeographed.  
Revised copy. Originally released March 17, 1923.



188. Vandegrift, Roland A. Are we spending too much for government? IV. Expenditures for public education. (In Nat. Municipal Review, v.16, no.8, Aug. 1927, p.526-535)

"The growing cost of public schools has become a subject of general concern throughout the country. This article analyzes the present situation and arrives at some rather definite conclusions."-p.526.

189. Vaughan, George. The model system of state and local taxation as applicable to the states of the southwest. (In Southwestern Political Science Quarterly, v.2, no.1, June, 1921, p.1-20)

In this paper which was read at the second annual meeting of the Southwestern Political Science Association, March 24, 1921, the model tax system of the National Tax Association is explained.

190. Wall, Norman J. Farm credit and farm taxation. (In Handbook of rural social resources, ed. by H. Israel and B. Y. Landis. Chicago, 1926, p.119-125) 281.2 Is7H

"Taxation problems": p.122-125.

191. Wallace, H. C. Our debt and duty to the farmer. New York & London, The Century Co., 1925. 232p. 281 W15

Chapter 10, Adjustments in farm indebtedness, taxes, freight rates and other costs, devotes p.173-185 to a general discussion of the farmer's tax burden.

192. Warren, George F., and Pearson, F. A. The agricultural situation; economic effects of fluctuating prices. New York, J. Wiley & sons, inc., 1924. 306p. 284.3 W25

Taxes: p.30-40.

193. Washington (State) University. University extension division. Bureau of debate and discussion. Taxation of land values, a bibliography. Seattle, The University, 1914. 20p. ([Leaflet] no.6)

At head of title: Bulletin of the University of Washington. University extension ser. no.13, General ser. no.85.

This bibliography contains references to both the negative and the affirmative side of the single tax question.

194. Wiecking, E. H. Farm real estate situation, 1926. Washington, D.C., 1927. 18p. (U. S. Dept. of agr. Dept. circular 377)

This study of changes in farm values and changes in farm ownership shows the number of farms per 1,000 changing ownership on account of delinquent taxes for the year ending March 15, 1926, by States and geographic divisions.

195. Wiecking, E. H. Farm real estate situation, 1926-1927. Washington, D. C., 1927. 41p. (U. S. Dept. of agr. Circular 15)

"Literature cited": p.41.

This report like the one for 1926 shows sales of farms for delinquent taxes. Brief summaries are given of farm tax studies

in Michigan, Colorado, North Dakota, and New York. Although it seems probable from these studies that there will be a slight decline in farm taxation, there can be no drastic reduction in farm taxes until there is revision of tax systems reducing the real estate tax.

Index numbers of taxes on farm property, 1914-1927, are given on page 20.

196. Wolff, Solomon. Home rule in taxation. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p.107-120)

The author claims that the great difference in the ratio of assessed to real value of property in most states and the inequalities from one county to another can in a large measure be remedied by separating the sources of state and local taxation. The average assessment of real estate for the state and for counties is given for 44 states.

197. Zangerle, John A. Modern tax assessing and collecting administration. (In Nat. tax assoc. Bul. v.11, no.9, June, 1926, p.275-281)

After listing 21 suggestions for the improvement of "the almost universal chaos in assessments, especially of real estate", the author writes: "Summarizing the foregoing, the assessor should seek to substitute system for caprice, standards in place of guesses. He should seek to instill in the minds of taxpayers that real estate assessing involves a cooperative and civic duty rather than the exercise of an autocratic function by the assessor, involving a great outlay of public funds, as compensation for experts. In this way hundreds of thousands of dollars may be saved in every state of the Union." - p.279.

198. Zoller, J. F. The incidence of business taxation. (In Nat. tax assoc. Proc. 17th, 1924, p.315-355)

Although this speech dealt primarily with business taxation, there are occasional references to land taxes showing the impossibility of shifting the tax on farm lands. Similar brief references are made in the appendices, p.326-344, quoting from the works of numerous economists, and in the animated discussion, p.344-355.

#### ALABAMA

199. Alabama. State board of equalization. Report, 1915-1918. Montgomery. 252.01 T19

#### ARIZONA

200. Arizona. Board of equalization. Proceedings ... 1908-1927. [Phoenix] 252.05 Eo2

File should be examined for special articles.



201. Arizona. State tax commission. Biennial report, v.1-8, 1912-1926.  
[Phoenix] 252.05 T19
202. Arizona. State tax commission. Board of supervisors and county assessors. Report of the annual conference, 1915-1919, 1923-24  
[Phoenix] 252.05 T19R
203. Howe, Charles R. Assessment and taxation of live stock on the open range. (In Nat. tax assoc. Proc. 13th, 1920, p.347-357) Includes discussion.  
The paper brings out some of the difficulties of taxing live-stock on the range in Arizona. The discussion following brings out difficulties in other states and shows the need for uniform laws on the subject.
204. Zander, C. M. Problems and progress in Arizona. (In Nat. tax assoc. Proc. 8th, 1914, p.121-126)  
This paper reports great improvement in Arizona's tax situation. A conference of all the county assessors, boards of supervisors and clerks of the boards called by the commission was found very beneficial.

#### ARKANSAS

205. Arkansas. Tax commission. Biennial report, 2d, 1910-1912; 5th, 1917-1918; 7th, 1920/21-1921/22. Little Rock. 252.07 T19
206. Brennen, C. O. The farm tax problem in Arkansas. Fayetteville, Ark. 1928. 63p. (Ark. Agr. Exp. Sta. Bul. 223)  
The conclusions reached from this study are as follows: "The tax problem of the Arkansas farmer centers, first in the failure to fix assessed valuations on farms comparable with assessed valuations on other general property tax groups, with the result that the tax on farms tends to be higher and more variable in relation to earnings than for the other major groups; secondly, in the failure in practice of the general property tax to apply uniformly to all classes of property, resulting in higher taxes on lands and other visible property universally listed for taxation, and in compensation of which no provision is made in the tax system to equalize tax burdens as between property groups nor as between incomes from property and incomes from other sources; and, thirdly, in the failure thus far to adjust the property tax base and the distribution of tax revenues in keeping with economic and social developments which affect the scope of taxation for the support of the major functions of government, particularly the public school system. In all of these respects the farmer has the least opportunity to avoid excessive taxation or to expect reasonably adequate services from public expenditures.  
"The remedy for the first difficulty is the development of methods of assessment and equalization that include earnings as a factor in fixing valuations on farm real estate. The remedy for

the second is the addition to the tax system of methods of taxation qualified to reach taxpaying ability of all classes, and the coordination of all forms of taxation in order to bring about an equitable distribution of taxation in general. And the third, school finance, would be greatly improved by substituting a county-wide tax in lieu of at least a part of the present district tax, combined with county administration of expenditures for more economical and beneficial use of school revenues. While this is the first step, the organization and distribution of state common school revenues upon a similar basis is the second. The farmer's tax problem involves the methods of expenditures as well as the methods of taxation." - p.57.

Numerous charts and tables give taxation statistics for Arkansas, 1921-1925.

207. Brannen, C. O. The school tax problem in Arkansas. (In Agriculture and Finance, v.1, no.2, Jan. 1927, p.5-15)

208. Brannen, C. O. The tax problem in Arkansas. (In Agriculture and Finance, v.1, no.1, Dec. 1926, p.3-13)

"Real estate under the Arkansas system of taxation is called upon to bear a large proportion of the usual costs of state and local government. In addition in Arkansas real estate has been required, for a time single handed, to furnish the means of developing a state highway system. The time has come when practically everyone agrees that a part of the tax load on the land owners should be lifted.... The purpose of the present and succeeding articles on taxation is to outline some of the factors to be considered in the improvement of state and local taxation."

208a. Swift, Fletcher Harper. Public school finance. Washington, Govt. print. off., 1923. 109p. (U. S. Bureau of education. Bulletin, 1923, no.11)

This is part 2 of The Public School System of Arkansas; report of a survey made under the direction of the United States Commissioner of Education at the request of the Arkansas State Educational Commission.

## CALIFORNIA

209. California. Commission of immigration and housing. A report on large landholdings in California with recommendations. Sacramento, 1919. 43p. 282 C132

Contains a summary of the recommendations of the State Tax Commission made in its report for 1917.

210. California. State board of equalization. Bulletin. Proceedings of the ... annual convention of county assessors' association, 1913, 1915, 1917, 1921-22. [Sacramento] 252.09 Eq2B

211. California. State board of equalization. Report of the State board of equalization [biennial] 1880-1926. Sacramento. 252.09 Eq2R



212. California. State board of equalization. Special report on taxation showing first effects of separation on state, county and municipal revenues and tax rate, 1911. Sacramento.

This is a statement of the facts and statistics of the first year under the law providing for separation of state and local taxation.

213. California. State tax commission. Annual report ... 1st, 1917. Sacramento. 252.09 T19

214. Educational finance inquiry commission. The cost of education in California, a statistical study of the costs for elementary, secondary, and higher education in the state, based on the returns for the school year 1921-1922; a report reviewed and presented by the Educational finance inquiry commission under the auspices of the American council on education, Washington, D.C. This report was prepared for the commission by Jesse B. Sears and Ellwood P. Cubberley. N.Y., The Macmillan co., 1924. 353p. [Its Publication, v.7] L.C. (Not examined)

215. Plehn, Carl C. Results of separation in California. (In Nat. tax assoc. Proc., 9th, 1915, p.50-58)

The author explains briefly the system in California showing the need for more revenue. In conclusion he writes: "To my mind the ultimate solution is to be found in what I am accustomed to consider as true separation as distinct from segregation. This is the establishment of new and independent taxes for state purposes.

"There are a good many such taxes which might be considered, but they are all makeshifts except one, namely, the income tax...

"Everywhere in this country state activities and expenses are growing. The state is the proper division of government for certain activities which are necessarily being developed. These activities for the most part increase the personal efficiency of the citizen, or provide unseen benefits which in no wise reflect on property values or property earnings. An income tax reaches this increased personal taxpaying power. I do not anticipate that the federal government will ever use the income tax as an important source of revenue, except in times of great stress. The present federal income tax is so light as to be negligible.

"The form of the income tax to be adopted cannot be discussed in so brief a paper. It can be one, for California, which would incorporate in itself most of the existing segregated revenues. But it should be in my opinion the mainstay of the state revenue system, including the general provisions for schools of all grades up to and including the university." - p.58.

216. Plehn, Carl C. Tax reform in California. (In Nat. tax. assoc. Addresses and proc., 5th, 1911, p.115-136)

This article describes California's tax law which separates the sources of state and local revenue and some of the forces

opposing the reform as well as some of the results it is hoped the law will bring about.

217. Riley, Ray L. Elimination of the state levy on property as a part of a tax program. (In Nat. tax assoc. Proc., 19th, 1926, p.288-291)

The author states that California's experience with the system of the separation of sources of revenue has not justified the conclusions that such a system would bring tax relief to real estate and that it would do away with the necessity of equalization between counties. In conclusion he writes: "In summing up the situation it seems inevitable that California must sooner or later provide some method of equalization between private and corporate property. Until that is done there will be a constant tendency to increase public expenditures unnecessarily.

"No one in California advocates a return to the old system of local assessment of public utilities. Separation has proved conclusively that centralized authority in tax matters widens the taxable base and the utilities, by reason of the widespread use of their service, are able to pass a reasonable burden of taxation along economically to their consumers without damage to state development.

"A sound tax system is one that stands the stress of constantly increasing public expenditures and still retains the confidence of those who are called upon to meet its demands. Separation of sources has not solved that problem in California." - p.291.

218. Thompson, Newton W. Separation of state and local revenues. (In Nat. tax assoc. Proc., 9th, 1915, p.42-49)

In concluding this account of the effect of the separation of state and local revenues in California the author writes: "The lesson to be drawn from California's experience with the present plan, is that it is unwise and inexpedient if not unjust, to prescribe rigidly in the constitution exact rates or methods of taxation. These should be left to legislative action that advantage may be taken of the experience gained and the information obtained through administration of the law and the close study that such an important subject merits at the hands of those to whom its administration is committed. By this method it is possible to adjust and equalize without tedious delay any disproportionate burden of taxation.

"If some of these comments seem to present criticism on recent tax legislation and administration in California they are not, in any sense, personal, but are intended as a recital of the events following the change in method of taxation. A return to the old system of a general property tax for all purposes has but few advocates, and is not seriously considered. The principle of separation is too firmly established ever to be abandoned entirely.

Provision must be made for an adequate and comprehensive plan of obtaining information as to the exact operation of tax laws and the ascertainment of the relative burden borne by each taxpayer, whether individual or corporate and by whatever method



taxed, and for the incorporation into law and the efficient and fearless administration of the equitable principles thus established. The problem is complicated, baffling almost, and constantly changing under modern conditions, but until it has been accomplished and until the burden of all government expenditures is distributed equally among all taxpayers, under tax laws fairly and wisely administered, the object for which the association is organized and the ideal toward which all tax legislation and tax administration should be directed, will not have been realized." - p.48-49.

### COLORADO

219. Colorado. Tax commission. Annual report, 1st-14th; 1912-1925. Denver. 252.11 T19
220. Goudy, Frank C. Taxation of irrigated lands. (In Nat. tax assoc. Proc., 8th, 1914, p.27-32)  
 Assessment of irrigated lands for taxation in Colorado is very difficult, not only on account of difference in water rights resulting in a difference in value, but also from the fact that the value varies with the altitude. While the ditches, reservoirs, etc., owned by a mutual ditch association are free from taxes, the land irrigated is taxed and the value is increased on account of the irrigation.
221. Phillips, John B. Legislative and administrative problems in Colorado. (In Nat. tax assoc. Proc., 8th, 1914, p.92-96)  
 The State Tax Commission of Colorado was organized in 1912. The commission does not have "the power of equalization but it is empowered to place a certain amount on each county which will bring the assessments made by the local assessor up to full cash value." A law requiring rebates in taxes to be approved by the commission makes it possible for the commission to make horizontal increases of county assessments effectively. The commission assesses public utilities. Another law fixes the limit of levy for each county.
- 221a. Sowers, Don C. The financing of public higher education in Colorado. Boulder, Colo., 1924, p.97-199. (Colo. University. University of Colorado studies, v.14, no.2, Nov.1924) 500 C715  
 In this study "the investigation is carried down to the year 1922, the last year for which complete data were available, and deals with five institutions of higher education which were supported by the State up to that time: the University, the Agricultural College, the School of Mines, the Teachers' College, and the Western State College."
- 221b. Sowers, Don C. Financing of public school education in Colorado. Boulder, Colo., 1924. 93 p. (Colo. University. University of Colorado studies, v.14, no.1, June, 1924) 500 C715.  
 "The increase in the cost of public education in Colorado

in recent years has been so great, and the load of taxes has grown so heavy as to raise the question whether we are paying more for our schools than we should, or can afford to pay. It is a fair question which deserves a fair answer, and the University seeks to do a genuine service to the State by publishing a careful study of this question by Dr. Sowers." - Foreword.

The study comes down to 1922.

#### CONNECTICUT

222. Connecticut. Chamber of commerce. Joint committee on taxation and state finance. Report of a special study of the Connecticut tax system, by Fred Rogers Fairchild. New Haven, 1917. 67p. L.C. (Not examined)

223. Connecticut. General assembly. Special commission on taxation, 1915. Report ... 1917. New Haven, 1917. 44p.

The committee after a consideration of the present tax laws as amended in 1915, decided "to confine its recommendations, except in a very few instances, to such as aim at securing the proper administration and enforcement of the laws" now on the statute books.

224. Connecticut. Tax commissioner. Report ... for the biennial period, 1908, 1910-1925-26. Hartford. 252.13 T19R

#### DELAWARE

225. Delaware. State revenue and taxation commission. Report, 1910, 1913. [Dover] 252.15 R32

226. Delaware. Secretary of state. Annual franchise tax list for the year 1922. Dover. 252.15 Se2

227. Delaware. State survey commission. Report and recommendations. Dover, 1920. 95p. L.C.

This report recommends that Delaware's tax system be revised and that a permanent tax commission be appointed.

228. National industrial conference board, inc. The fiscal problem in Delaware. N.Y., 1927. 150p. L.C.

"The purpose of this study of the fiscal situation in Delaware and its problems has been to throw light on the principal problems of public finance which confront the people of Delaware at present. Because of this, emphasis has been concentrated upon the more prominent aspects of Delaware's problems of public expenditure and taxation, and an attempt has been made to study all phases of the subject or to present an elaborate historical study...

"Since road construction and school support are now primarily state functions, the increased expenditures for these purposes were made largely by the state. As a consequence, the expenditures of the state government now constitute nearly one half of all



public expenditures in the state. Such a situation is found in no other state." p.147-148.

229. Sparks, George W. The special tax commission of Delaware. (In Nat. tax assoc. Addresses and proc., 6th, 1912, p.459-465)  
Describes the work of the special tax commission in Delaware.

#### FLORIDA

230. Florida. State equalizer of taxes. Biennial report, 1st-2d; 1921-22, 1923-24. [Tallahassee, Fla., 1923-25] 252.17 F66

#### GEORGIA

231. Candler, Charles Murphey. Taxation in the Southern States. (In Internat. tax assoc. Addresses and proc., 3d, 1909, p.53-70)  
This article traces in some detail the history of taxation in Georgia and refers to the present tax system in the other Southern States. The average per capita tax and the average rate per \$100 is given for each of the Southern States and for the United States.

232. Georgia. Special tax commission. Report. Atlanta, 1919. 88p., L.C.

Finding from the survey of Georgia's tax system that the tax burden was inequitably distributed under the general property tax the commission recommended constitutional amendments providing for classification of property for taxation purposes, segregation of different classes of property for state and local taxation and taxation of incomes, inheritances, privileges and occupations.

As reasons for these proposed amendments the report cites briefly reports of other states, and comments of economists and officials in this country and in Europe.

233. Georgia. Special tax commission, 1923. Report. Atlanta, 1923. 8p. L.C.

This is a résumé of the conclusions of the commission. The full report is to be presented later.

234. Georgia. State tax commissioner. Annual report, 1914-1917, 1922-1925. Atlanta, 252.19 T19

235. Martin, James W. Tax administration in Georgia. (In Nat. tax assoc. Bul. v.10, no.7, Apr. 1925, p.208-216)

The central administration of the revenue system of Georgia is divided between the state tax commissioner, comptroller-general, the secretary of state and the revenue department. In addition there are the county and local officials which have very little responsibility to the state offices. Pointing to "the way out" of the situation the author states: "In view of the present impossible situation which we have just described, it is imperative that some reform be effected. This should have two phases: inte-

gration of administration in both the state and the counties; and centralization of responsibility and authority for the making of uniform assessments throughout the state. Both of these objects can be attained by the organization of a modern tax commission and by placing the county administration in the hands of one official closely supervised by it." - p.213.

### IDAHO

236. Dunning, Dow. Problems in Idaho. (In Nat. tax assoc. Addresses and proc., 6th, 1912, p.479-486) Includes tax discussion.

A report of the progress made in tax reform in Idaho.

237. Idaho. Board of equalization. Proceedings ... 1909-1918. Boise. 252.21 Eq2

238. Ramstedt, A. P. Problems in Idaho. (In Nat. tax assoc. Proc., 8th, 1914, p.115-120)

The principal difficulties of the Idaho Tax Commission created in 1913 are summarized as follows: "The most serious difficulty confronting the commission is the lack of full supervisory power, particularly as regards the state board of equalization. I feel that either the state board of equalization or the tax commission must go. Our constitution provides that there shall be a state board of equalization whose duties shall be prescribed by law, and our supreme court has held that under this provision of our constitution we can only recommend certain action to the state board, notwithstanding the plain provisions of law making it the duty of the commission to supervise the administration of all tax laws and to oversee all boards and taxing officers." - p.119.

### ILLINOIS

239. Abbott, William T. Tax troubles in Illinois. (In Nat. tax assoc. Proc., 12th, 1919, p.11-34) Includes discussion.

This describes the tax system of Illinois with recommendations for reform including segregation of state taxes, a permanent tax commission and reorganization of town assessors and county boards of review.

- 239a. Carlstrom, Oscar E. Taxation. (In Ill Farmers' Institute. Annual report, 28th, 1923, p.110-116) 4 Ill62

A statement of the tax situation in Illinois showing the heavy burden on farm lands.

240. Educational finance inquiry commission. The financing of public schools in the state of Illinois, a report reviewed and presented by the Educational Finance Inquiry Commission, under the auspices of the American council on education, Washington, D.C.; this report was prepared for the commission by Henry C. Morrison. N.Y., The Macmillan co., 1924. 162p. [Its Publications, v.9] L.C. (Not examined)



241. Educational finance inquiry commission. The political unit of public school finance in Illinois; a report reviewed and presented by the Educational finance inquiry commission, under the auspices of the American council on education, Washington, D.C. This report was prepared for the commission by Floyd W. Reeves. N.Y., The Macmillan co., 1924. 166p. [Its Publications, v.10] L.C.  
(Not examined)

Bibliography: p.151-152.

242. Fairlie, John A. Needed tax reforms in Illinois. (In Nat. tax assoc. Proc., 7th, 1913, p.206-215)

This paper is "for the most part a description and criticism of the present situation, with mention of some halting steps towards improvement, and plans proposed for bettering existing conditions."

243. Illinois. State board of equalization. Proceedings ... 1870-72; 1874-1918. Springfield. 252.23 Eq2R

244. Illinois. Tax commission. Annual report, 1st-8th, 1919-1926.  
[Springfield] 252.23 T19

245. Illinois agricultural association. Report of hearing December 14th, 1921, before the Illinois tax commission by Illinois Agricultural association, certain county farm bureaus and individuals [Chicago, Illinois agricultural association, 1922] 16p.  
284 I16

These hearings are a protest against increased land valuation for taxation.

246. Illinois agricultural association. Taxation of farm lands in Illinois. The administration of the present tax laws. [n.p.] 1922. 20p. 284 I16T

This pamphlet is a collection of papers on taxation of farm lands by W. H. Malone, Geo. A. Fox, and John C. Watson. Tables are given showing: amount added to county assessments on land with none added to assessments on personal property or town and city lots, 1919 to 1921; relative valuations of different classes of property assessed in Illinois, 1919-1921, on the basis of valuations in 1918=100; percentage of change in assessed valuation of land and of town and city lots, 1914 to 1920, and 1918 to 1920; percentage of increase in rentals of houses and apartments in Chicago, Dec. 1914, to May, 1921 (U. S. Dept. of labor); estimates of the value of land per acre in selected counties as made by the U. S. Census, Jan. 1, 1920, by the U. S. Bureau of Crop Estimates, Mar. 1, 1920 and March 1, 1921, by the tax commissioner, C. & N.W.R.R., Apr. 1, 1919, and April 1, 1921, by farmers, April 1, 1921, and average transfer value estimated by Illinois tax commission, 1919; changes in the valuation of land in selected counties in 1920 and 1921; equalization of land valuation by Illinois tax commission 1919 to 1921; and increase in valuation

of land by state tax commissioner and by county tax official, 1919-20 and 1920-21.

247. Illinois association of real estate boards. Taxation committee. Trials and tribulations under the general property tax; report of the Taxation committee. R. C. Parks, chairman. (In Nat. tax. assoc. Bul. v.10, no.3, Dec. 1924, p.78-82)

The recommendations of this committee for the improvement in the Illinois tax system include an amendment to the state constitution, an increase in the power of the State Tax Commission, and certain other changes.

248. Lowden, Frank O. Control of public expenditures. (In Nat. tax assoc. Proc., 16th, 1923, p.234-262) Includes discussion.

Outlines the reorganization of the government offices in Illinois while Mr. Lowden was governor. The discussion brought out, in comparison, attempts at control of public expenditures in Indiana, Ohio, and New York.

249. Manchester, O. L. Taxation in Illinois. Springfield, Ill., Illinois state teachers' assoc, 1922. 62p. L.C.

This is an outline of the tax system of Illinois designed to give teachers in that state a better understanding of state conditions.

250. National industrial conference board, inc. The fiscal problem in Illinois. New York, National industrial conference board, inc., 1927. 213p. 284 N212

The investigation was made by Mr. W. J. Shultz and others.

The tax burden of the Illinois farmer is discussed, p.112-115. Farm income, profits, and taxes are tabulated for Illinois, Iowa, and Missouri, 1909/10-1924/25. A chart shows the relation of farm income and taxes in Illinois, 1909/10 to 1924/25. The frontispiece is a map of Illinois showing by county the number of manufacturing establishments and the value of farm land per acre. A table on p.119 shows for 1923-1925 and 1926 the ratio of assessed full value of farms and city lots to fair cash value in Illinois by counties. There are also many other tables and charts based on Illinois tax statistics.

The general conclusions are briefly summarized as follows:  
"The principal fiscal problem which faces the taxpayers of Illinois is the improvement of assessments for property taxation. The immediate reform should be a reorganization of the system of local assessment and the stimulation of the State Tax Commission into action.

"There are further possibilities of improvement through the substitution of a classified property tax or of an income tax for elements of the general property tax, but the first step towards them should be to reinvigorate the present organization for the assessment and collection of taxes."



251. Viner, Jacobs. Tax reform, proposals at the Illinois Constitutional convention. (In Jour. of Political Economy, v.29, no.7, July, 1921, p.608-611)

Notes on the proposals presented by the Committee on Revenue, Taxation and Finance of the Illinois Constitutional Convention, July, 1920.

252. Watson, John C. The land's burden of taxation. (In Tri-state development congress. Minutes and papers, 4th annual Tri-state development congress of Wisconsin, Michigan and Minnesota, 1924, p.46-54)

After quoting Research Report No.64 of the National Industrial Conference Board to show that agriculture's tax burden is higher than the burden in other industries, the author tells what has been done in Illinois to reduce the assessed value of farm lands.

### INDIANA

253. Bates, Frank G. State control of local finances in Indiana. (In Amer. Political Science Review, v.20, no.2, May, 1926, p.352-360) 280.8 Am33

After reviewing the results of State control of taxes by Indiana Tax Commission the author writes: "These measures of control by the tax commission and the state examiner, departing as they seem to do from prevailing doctrines of local self-government have not failed to arouse protest, especially from those who have been prevented from realizing cherished plans. It is pointed out by some that the powers of the tax commission transcend the bounds of merely securing good administration and invade the policy-forming function of the local community. It is urged that public opinion operating upon local officers may be depended on to restrain unwisdom and wrong-doing in local finance. The proponents of the present system argue, however, that the latter assumption is predicated upon a condition of alertness and interest on the part of the public, which does not, as a matter of fact, exist." - p.359.

254. Brannen, C.O., and Newton, R. Wayne. Taxation of farm real estate in Indiana. A preliminary report. Washington, D. C. U. S. Dept. of agriculture, Bureau of agricultural economics, March, 1925. 32p. Mimeographed.

This report which is based on a survey of 109 rented farms in three counties of Indiana attempts to answer the following questions: "What proportion of the income from farm property now goes to pay the taxes on this property? How does this proportion compare with the percentage of income from other kinds of property which is consumed by taxation?"

Tables are given showing: general property tax and net rent on selected Indiana farms, 1919-1923; average acreage and value of farms, 1919; taxes in relation to rent in 1919 for selected farms

from 31 counties in 26 states; Ohio farm taxes in relation to net rent from cash rented farms, 1913-1922; total taxes on rented city real estate compared with net rent in three Indiana cities, 1919-1923; taxes other than city taxes compared with net incomes from rented city real estate, 1919-1923; relation of total taxes to net incomes of banks, 1920-1923; relation of all taxes except city taxes to net income of banks, 1920-1923; percentage of full value of lands and buildings assessed for taxation in Indiana counties, 1919, 1920, 1923; ratio of state, county and township taxes to net returns for three classes of property in Indiana, 1920-1923; net earnings before deducting taxes, 1920-1923; farm, city and total state tax dollars analyzed according to levying jurisdiction, and purpose for which levied, by state and county for taxes levied in 1922 and paid in 1923.

255. Indiana. Rural education survey committee. Report, March, 1926. Indianapolis, 1926. 130p.

From a study of the sources of school revenue and an analysis of school costs the committee reached the following conclusions in regard to taxation for school purposes in Indiana: "1. We recommend a consideration of the possibility of increasing the proportion of the burden of school support to be borne by the state as a unit. This would involve larger state school revenues, with corresponding reduction in the proportion of support derived from local taxation. This recommendation is based on two considerations:

"a. The recommendation already made for the use of the income and inheritance taxes for school purposes, which would necessarily involve the state as a unit for the distribution of these revenues.

"b. A consideration of the degree to which a larger use of the state as a unit for school revenue would reduce the inequalities of educational opportunity now afforded by the various school corporations of the state.

"In this connection, we wish also to recommend that attention be given to the basis of apportionment of the state school money, in order that this distribution may be made in a thoroughly equable manner, both from the standpoint of an equalization of burden on taxpayers, and equalization of educational opportunity to the school child.

"2. For the purposes of further equalization, we recommend consideration of some plan for levying local school taxes as a uniform rate within each county. Besides the possibility of greater operating economy, such a plan would tend to counteract local inequalities due to the presence or absence of railroads or other forms of corporate wealth within the boundaries of the local school corporation. With this plan should be included some scheme, for equalizing the effect of the varying amounts of assets and liabilities of the several corporations over which the uniform rate would be levied. Consideration should also be given to the advisability of including in the area over which a uniform levy would be raised, many of the smaller school towns, for instance, those having a population under 2500." - p.113.



256. Indiana. State board of tax commissioners. Biennial report. Proceedings, 1910, 1915-1916. Indianapolis. 252,25 T19

257. Phillips, John B. Problems of taxation in Indiana. (In Nat. tax assoc. Proc., 12th, 1919, p.85-101)

In concluding this review of the tax situation in Indiana the author writes: "Indiana is another illustration of the failure of the general property tax, and of the attempt in the law of 1891 to correct its more glaring defects by slightly increasing centralization. However, some success will surely be achieved by the new law, but as long as the administration remains so largely decentralized no very radical relief is in sight. The defects in local assessments, made by locally elected assessors, will not be corrected by empowering three men at the state house to change the valuations. Adequate correction in this manner is impossible.

"Fundamental changes in the Indiana tax system, which are most urgently needed, appear to be the following:

1. Abolish the general property tax on intangible personalty, and substitute therefor a classified property or income tax, preferably the latter.

2. Abolish the township assessor and the township unit of assessment and create the county system, in charge of appointive county assessors, with adequate salaries, who devote their entire time to the office.

"Of these changes, prevailing legal opinion regards either a classified property or income tax as requiring an amendment to the Constitution, but the others could probably be made by statute. What will be done depends somewhat upon the success of the legislation of 1919 and the campaign of education that must be carried on." - p.100.

258. Wolcott, E. H. Classification of property for purposes of taxation. (In Nat. tax assoc. Proc., 9th, 1915, p.346-357)

This article in favor of the classification of property for taxation is based primarily on conditions in Indiana where a constitutional amendment providing for classification has just been defeated (1915). The author had, however, written to various state taxing officials and he summarized the replies as follows: "Considering the replies received, it is really astonishing to note the chaotic condition of the taxing laws in many states; and the total lack of uniformity between the different states is a question for deep consideration. Every state that is now laboring under the general property tax law replied favoring a classification tax on intangibles, except Ohio, which, with a general property tax, having a low limited rate, seems satisfied, though acknowledging difficulty in taxing intangibles. Ten states last year had constitutional amendments pending for the purpose of securing a classification tax. Indiana was one of these, and the amendment with many others was defeated. This result was not due to the fact that our people were satisfied with the present law but because they had not been educated to the necessity for such an amendment." - p.347.

259. Zoercher, Philip. Central supervision of local expenditures. (In Nat. tax assoc. Proc., 17th, 1924, p.163-171; Discussion, p.184-196)

In concluding this description of central control of taxes in Indiana the author writes: "Many unjust charges have been made against the Indiana Tax Law but in the final analysis it has stood the test and will continue to grow more popular with the people as they become better acquainted with its provisions ... Local taxes are always the greatest part of the taxes paid, and with the taxpayers' right of appeal on bond issues and tax levies, a wide-awake citizenship can practically control its local taxes by the provisions now embodied in the Indiana Tax Law." - p.171.

In the discussion further details of the Indiana system are brought out. Mr. Coody of Mississippi spoke in favor of centralization; Mr. Zangerle of Ohio spoke in defense of the Ohio system of limitation of rate subject to modification by vote of the people. The Ohio plan was severely criticized by others.

#### IOWA

260. Brindley, John Edwin. The county assessor and tax commission system. (In Nat. tax assoc. Addresses and proc., 6th, 1912, p.407-418)

Describes the work of the special tax commission of Iowa organized in 1911.

261. Brindley, John Edwin. History of taxation in Iowa. Iowa City, Ia. 1911. 2v. (Iowa econ. hist. ser.) L.C.

These 2 vols. are in four parts as follows: Pt. 1, General property tax. This includes a statistical study of the property tax in Iowa, down to 1910, some figures dating back to 1870; Pt.2, Some special problems in taxation; Pt.3, Taxation of railroads; Pt.4, General conclusions. This includes the chapter entitled Historical Analysis of the Iowa Revenue System which was the basis of his later work, Tax Administration in Iowa, noted below.

Certain conclusions reached in this history are also stated in an article entitled The Problem of Tax Reform in Iowa in the National Tax Association Proceedings, 4th, 1910, p.141-156.

262. Brindley, John Edwin. Recent tax reforms in Iowa. (In Nat. tax assoc. Addresses and proc., 5th, 1911, p.75-83)

The author formulates a law for state tax reform founded upon "centralized administration, actual cash value of property, a desirable substitute or substitutes for the worn-out personal property tax, and the equitable distribution of taxes received from public service corporations," which he believes "is sufficiently elastic to serve at least as a working basis of rational tax reform in the average American Commonwealth." - p.83.

263. Brindley, John Edwin. Tax administration in Iowa. Iowa City, Ia., State historical society of Iowa, 1912. 120p. (Iowa applied history series, ed. by B. F. Shambaugh, v.1, no.7) L.C.

"Reprinted from volume one of the Iowa Applied History Series



published at Iowa City in 1912 by the State Historical Society of Iowa."

"With the exception of a number of changes bringing the narrative down to date and the addition of several paragraphs on the work of the Tax Commission created [in 1911] by the Thirty-fourth General Assembly, the first chapter of the following paper is substantially the same as the chapter on Historical Analysis of the Iowa Revenue System in volume two of the author's History of Taxation in Iowa, published in 1910 by the State Historical Society of Iowa.

In view of the fact that at the present moment interest in taxation in Iowa centers about the problem of securing efficient administration and especially in the creation of a permanent tax commission, the second chapter of this paper has been devoted to a comparative study of the tax commission and county assessor movement in the United States. In chapter three an attempt is made to define certain standards of tax administration which meet the test both of sound theory and of successful experience in other States...." - Author's preface. Tax administration in West Virginia, Kansas, Minnesota and Wisconsin is described. The author also writes: "In conclusion, it may be safely affirmed that any comprehensive program of revenue reform should embrace the following essential elements: first, a strong centralized fiscal administration, without which efficient and uniform assessment is impossible, second, a more equitable plan of tax distribution as between city, town, township, county and State; and finally, the gradual evolution of desirable substitutes for the so-called personal property tax. In the judgment of the writer, administrative reform is primary and should receive the prompt attention of the General Assembly." - p.59.

264. Educational finance inquiry commission. Financing of education in Iowa. Report reviewed and presented by the Education finance inquiry commission, under the auspices of the American council on education, Washington, D. C. This report was prepared for the commission by William F. Russell, Thomas C. Hoby, Raleigh W. Stone and others of the Iowa staff. N.Y., The Macmillan co., 1925. 279p. (Its Publications, v.8) L.C. (Not examined)

265. Iowa. General assembly. Joint committee on taxation. Report of the Joint legislative committee on taxation to the thirty-ninth general assembly, submitted to the fortieth general assembly, January 30th, 1923. Des Moines, 1923. 83p. L.C.

"This survey and investigation clearly indicated that the administrative processes of our laws are defective and have developed gross inequities; also that the ever-increasing community demand for more and better public service, coupled with the great increase in the cost of that service, has resulted in mounting tax schedules that have perhaps reached or exceeded the ability of the taxpayer to pay, particularly on agriculture, and industries directly dependent thereon.

"We believe that the greatest promise of relief lies in the

following suggestions: (a) Adopt a basis of valuation of property for taxation, in which the earning capacity of property is considered as a factor in determining the value of that property; (b) amend tax laws to provide for more just and equitable administration; (c) discover and adopt new sources of revenue and apply such revenue to the reduction of existing taxes." - p.5.

## KANSAS

266. Englund, Eric. Assessment and equalization of farm and city real estate in Kansas. Topeka, 1924. 70p. (Kans. Agr. Exp. Sta. Bul. 232)

A report on this study was issued in the Bulletin of the National Tax Association, v.10, no.1; October, 1924, p.6-10.

"The basic data presented here were obtained from the records of bona fide sales of real estate in Kansas in a period of 10 years, 1913 to 1922, inclusive... It is concluded that small real estate properties are assessed at a higher percentage of true value than large ones, and that as a consequence of this discrepancy owners of small parcels are required to bear a portion of the taxes which the law intended that owners of large properties should pay. A number of probable reasons for this over-assessment of small properties are given, as well as some of the probable consequences... A plan is suggested for improving the present system, of assessing property and eliminating the effect of unequal assessments among counties. This plan embodies the county unit plan of assessing and the separation of state revenue from the general property tax by taking as new sources of revenue a personal income tax, a gross production tax on oil and minerals, and an excise tax on the sale of nonessentials or luxuries." - Experiment Station Record, v.52, p.294-295.

Tables are given showing amount and per cent of taxes collected in Kansas in 1922 from General property tax, special taxes, poll taxes, licenses and permits and special assessments; number of sales of both farm and city real estate by groups based on sale price in 15 counties for the 10-year period 1913-22; assessed valuation of farm and city real estate in per cent of sale price in 15 counties by size of groups for the 10-year period 1913-22; number and total value of sales of farm and city real estate by county; number of acres of farm land sold; total valuation and valuation by size groups of improvements (i.e. buildings) alone and of land and improvements combined, 1910 and 1920; sales price and assessed valuation per acre of farm land in 4 counties, 1912-1923 (also illustrated by graph); distribution of the number of sales of farm real estate by years and by size groups in 15 counties 1913 to 1922; assessed valuation of 10,307 parcels of farm real estate in per cent of sale price, by size groups by years 1913 to 1922, and by periods, 1913 to 1922, 1913 to 1915, 1921 to 1922, 1916 to 1920; per cent of decrease in tax on large properties and increase on small properties on both farm and city real estate and per cent of real estate tax misplaced owing to this inequality;



assessed valuation and tax levy per \$1,000 of sale price and excess tax rate owing to difference in rate of assessment of large and small property both farm and city; size and number of farms and value of land and buildings, compared with the number of sales of farm real estate by size groups and price of all sales; average tax per acre of taxable land with improvements, 1923, by sections of the state; distribution of certain items of farm and city real estate according to the per cent of assessed valuation to sale price of each item, 1921 and 1922; assessed valuation of farm real estate in per cent of sale price by townships in 6 counties, average for 10 years, 1913 to 1922; assessed valuation of city real estate in per cent of sale price by cities and towns in 6 counties, average for 10 years, 1913 to 1922; average assessed valuation in per cent of sale price of farm real estate and city real estate by counties for the periods 1913 to 1922, 1913 to 1917, 1918 to 1922; inequalities in the rate of assessment between large and small parcels of farm real estate, and in the assessment of individual parcels of farm real estate for the years 1913 to 1922 expressed in terms of the coefficient of dispersion; inequalities in the assessment of individual parcels of city real estate in 6 cities 1913 to 1922, expressed in terms of the coefficient of dispersion; inequalities among townships in rate of assessment of farm real estate, in ten counties 1913 to 1922 expressed in terms of the coefficient of dispersion; inequalities in assessing farm and city real estate among all counties of Kansas, 1913 to 1922, expressed in terms of the coefficient of dispersion; average tax levy on each class of property for each public purpose in 1923, expressed in thousands of dollars and in per cent of total levy on all property; relative importance of types of inequalities in the assessment of farm and city real estate; and the total tax levy, state levy and state levy in per cent of total, 1913 to 1923.

267. Englund, Eric. Federal aid as a part of a long-time agricultural policy with special reference to the distribution of tax levies. Topeka, 1926. 54p. (Kans. Agr. Exp. Sta. Bul. 237)

"Fairness in the distribution of the tax burden seems to call for cooperative support of public functions that are of both local and general importance. Furthermore, it appears to be in the public interest that the larger unit of government should give some measure of guidance to public functions that are of general importance. On the basis of these general principles, Congress has granted aid for agricultural research, certain phases of education and road construction, and has thereby acquired a limited degree of control over these activities." - p.53. Diagrams and tables are given showing the portion of state and local and of federal funds for agricultural experiment stations, for extension service, for vocational education and for highways. A table adapted from the Congressional Record of Jan. 6, 1926, page 1250, shows by states the amount paid in federal taxes, amount of federal aid

received and federal aid in per cent of federal taxes for the year ending June 30, 1925. State and local tax on farm real estate in Kansas are shown graphically, 1910 to 1923. Taxes levied on farm real estate in Kansas for specified public purposes, 1910 to 1923, are also given in graphic form. Another chart shows the trends of taxes and of selling value per acre of all taxable land and improvements outside of cities in Kansas, 1910 to 1923, in per cent of 1910 to 1914 average.

268. Englund, Eric. A program of taxation for Kansas. [Topeka, 1923] 33p. Mimeographed.

"A series of seven articles appearing weekly in the Topeka Daily Capital, April 1 to May 13, 1923."

In the introductory article Prof. Englund writes: "Taxation is the most important public question in Kansas today... The agricultural depression is the immediate reason for the acuteness of the tax problem at the present time. Agriculture, the main industry of the state, has taken an enormous deflation. The purchasing power of the farmer's dollar has been far below the pre-war level, and farmers have found it increasingly difficult to pay their taxes. This is illustrated by the enormous increase in delinquent taxes on farm real estate." - p.2.

269. Englund, Eric. Tax revision in Kansas. Topeka, 1924. 95p. (Kans. Agr. Exp. Sta. Bul. 234)

Part 1 points out that tax revision is needed in Kansas owing to "(1) the increase in taxes during the last decade; (2) the low purchasing power of farm products during the post war depression; and (3) a system of taxation that is no longer suited to the economic life of the state." Tables and charts are given showing general property tax in the United States, in the west north central states and in Kansas, 1922 and 1912; total and per capita property tax for the United States, annually, 1881 to 1922 expressed in dollars, in per cent of average for 1910 to 1914, and in purchasing power of money; revenue and net public debt of state, counties and incorporated places over 2,500 in the United States, in the west north central states and in Kansas in 1922, and in 1912; purchasing power of farm products, farm price of crops and livestock, and general wage level, 1913-1923; delinquent taxes on farm real estate in 27 counties in Kansas by sections of the state, 1917 to 1922; amount of tax-exempt securities in the United States; assessed valuation of land and improvements, personal property, city real estate, and public service corporations in Kansas, 1923, expressed in per cent of all taxable property; increase in taxes per acre compared with increase in selling price of land in Kansas by sections 1913, 1923; division of Kansas property tax in 1923. Part 2 discusses a tax program for Kansas under the following heads; Improvement in valuation of property; classification of property; personal income tax; gross production tax on oils and minerals; excise tax on certain non-essentials; gasoline tax, and separation of state and local revenue.



270. Englund, Eric. Trend of real estate taxation in Kansas from 1910 to 1923. Topeka, 1925. 97p. (Kans. Agr. Exp. Sta. Bul. 235)

An advance report by the same title was published in the Journal of Land and Public Utility Economics, v.1, no.4, Oct. 1925, p.444-458.

"The purpose of this study is to show the trend of taxes relative to selling value of farm and city real estate in Kansas and to measure the causes of the increase in real-estate taxes. Selling value is used as a basis for showing trends, since 'true value in money' is the legal basis of assessment and taxation in Kansas." - p.3. The author concludes that "The increase in the ratio of taxes to selling value of real estate in the period under study was due chiefly to greater expenditures for improvements and services rendered by state and local government.

"Since expenditures for administration or general revenue became a decreasing levy on the selling value of real estate, it is incorrect to attribute the increase in the ratio of tax to selling value to 'increased cost of government.' It should be attributed to increased expenditures for specific improvements and services which the public demanded of state and local government.

"The trend of the ratio of taxes to selling value of real estate in the future depends upon the trend of public opinion, which ultimately determines policies of public expenditures and of taxation."

Tables are given showing for Kansas for 1910 to 1923, unless otherwise noted, the following: Taxes levied on farm real estate for the government of the state and for subdivision of the state, for the state as a whole and by agricultural regions of the state (the per cent of the total tax is also given in each case); taxes levied on farm real estate in per cent of 1910 to 1914 average; taxes per acre of all farm real estate by sections with per cent of 1910 to 1914 average; taxes on farm real estate in per cent of selling value; taxes per \$1,000 of calculated selling value of farm real estate for the state and subdivisions with per cent of 1910 to 1914 average; taxes levied on farm real estate for various public purposes, 1916 to 1923 with per cent of total; taxes levied on city real estate for the state government and for subdivisions of the state with per cent of total; taxes levied on city real estate by farming sections for the state government and for each subdivision of the state with per cent of total; taxes levied on all city real estate in per cent of 1910 to 1914 average; taxes on city real estate in per cent of calculated selling value; taxes per \$1,000 of calculated selling value of city real estate for the state and for subdivisions; taxes levied on city real estate for various public purposes, 1916 to 1923; taxes levied on farm and city real estate for the state government and subdivisions from 1910 to 1914 compared with average levy from 1919 to 1923; taxes levied on farm and city real estate per \$1,000 selling value from 1910 to 1914, compared with average levy from

1919 to 1923 by state and subdivisions; taxes levied on farm and city real estate for various public purposes from 1916 to 1918 compared with average levy from 1921 to 1923; taxes levied on farm and city real estate per \$1,000 selling value from 1916 to 1918 compared with average levy from 1921 to 1923. Many of these tables are accompanied by graphic illustrations.

An appendix, Methods of Calculation and Supplementary Statistics, contains tax tables and the formulae for calculating the normal trends of taxes and of land values.

271. Howe, Samuel T. Administrative problems in Kansas. (In Nat. tax assoc. Proc., 8th, 1914, p.83-91)  
Describes some of the problems of the State Tax Commission in Kansas where they have "the general property tax in full measure."
272. Howe, Samuel T., Burnette, J. A., and Milton, B. F. Classification of real estate. (In Nat. tax assoc. Addresses and proc., 6th, 1912, p.355-369) Includes discussion.  
This describes the attempt made in Kansas to put in practice the suggestions made by Dr. L. G. Powers in his paper entitled Uniform Listing of Real Estate (See above).
273. Kansas. Tax commission. Biennial report, 3d-10th, 1910-12 - 1923/24-1925-26. Topeka. 252.29 T19R  
This commission is now the Public Service Commission. The 10th biennial report is reprinted from the 8th biennial report of the Public Service Commission.
274. Kansas. Tax commission. Proceedings of the ... biennial conference convention of the tax commission and the county assessors... 9th-11th, 1923-1928. 252.29 T19P
275. Kansas. Tax commission. Report to the legislature, 2d-7th; 1911-1920. Topeka. 252.29 T29Ri

#### KENTUCKY

276. Davis, W. O. The special tax commission of Kentucky. (In Nat. tax assoc. Addresses and proc., 6th, 1912, p.435-443)  
Describes the tax situation in Kentucky and the work of the special tax commission appointed in 1910.
277. Huffaker, Hite H. Recent events in taxation in Kentucky. (In Nat. tax assoc. Proc., 11th, 1917, p.175-182)  
A description of the establishment of the Kentucky State Tax Commission in 1917.
278. Kentucky. Efficiency commission. Revenue and taxation. A report... December 31, 1923. Frankfort, Ky., 1923. 124p. (Advance pamphlet 2) 284.5 K41  
"This report on the present and possible sources of revenue and their administration points the way in which needs for additional



State funds which are specifically enumerated and discussed in other reports, may be met. It also indicates ways in which the present tax burden may be more equitably distributed through better and fairer administration of the tax procedure." - Foreword.

Also issued as a chapter of volume 1 of its Government of Kentucky; Report of the Efficiency Commission of Kentucky (Frankfort, 1924. 2v. L.C.)

279. Kentucky. State board of equalization. Report and proceedings of the State board of equalization, 1889-1917. Frankfort. 252.31 Eq2

280. Kentucky. Tax commission. Annual report, 1916-1926. Frankfort. 252.31 T19

281. Kentucky tax reform association. Results of property classification in Kentucky. (In Nat. tax assoc. Bul. v.13, no.1, Oct. 1927, p.16-17)

A brief statement of the results of ten years' operation of the classification tax laws in Kentucky.

282. Leland, Simeon E. Taxation in Kentucky. Lexington, Ky., 1920. 170p. (University of Kentucky. Studies in Economics and Sociology, no.1) L.C.

"Publications of the University of Kentucky, v.1, no.1."

"This book is a study of taxation and tax reform in Kentucky... The criticism of the present tax system and of the methods in force is not made in a spirit of malice, but rather from the point of view of the student of taxation. It is hoped that all such criticism may be constructive... The exact situation in the state is presented and in many cases compared with other states so as to point out the need for tax reform." - Preface.

Many statistical tables are included, some of which give figures back as far as 1884.

283. Robinson, William A. Tax reform in Kentucky. (In Nat. tax assoc. Proc., 8th, 1914, p.99-102)

The author reviews briefly the condition of population, agriculture, industry, and finance in Kentucky "to demonstrate the baneful effect of an unwise revenue system." The constitutional amendments recommended to improve present conditions are:

1. Classification of property. 2. Segregation of property for state and local purposes. 3. Exemption of State, county, or city bonds from taxation.

284. Robinson, William A. Taxation work in Kentucky. (In Internat. tax assoc. Addresses and proc., 4th, 1910, p.159-164)

Conditions in Kentucky show that narrow limitations in the constitution are a great hinderance to progress in tax reform. A commission of three appointed by the governor is recommended.

285. Youngman, Anna. The revenue system of Kentucky; a study in state finance. (In Quarterly Jour. of Economics, v.32, no.1, Nov. 1917, p.142-205)

A review of Kentucky's revenue system with some suggestions for its reform.

### LOUISIANA

286. Hart, W. O. Tax reform in Louisiana. (In Nat. tax assoc. Addresses and proc., 6th, 1912, p.51-84)

This describes the reforms based on the principles of "segregation of the sources of revenue of state taxation, and absolute home rule as to municipal taxation" which were introduced in Louisiana in 1912.

The constitutional amendments are printed in full.

287. Louisiana. Assessment and taxation commission of the constitutional convention. Report [Baton Rouge] 1921. 237p. L.C.

The Committee recommended that the Constitution be amended "to permit the legislature, in its discretion, to enact the following system of taxation: 1. A classified property tax. 2. An income tax. 3. A business tax. 4. An inheritance tax. 5. A tax on the gross earnings of public service corporations. 6. A severance tax on natural resources. - 7. A centralized tax administration."

288. Louisiana. State board of equalization. Report, 1911-12, 1915-16. Baton Rouge. 252.33 Eq2  
Abolished July 5, 1916.

289. Louisiana. Tax commission. Annual report, 1st-10th, 1917-1926. Baton Rouge. 252.33 St2

290. Milling, Thomas M. Tax problems in Louisiana. (In Nat. tax assoc. Proc., 11th, 1917, p.28-38)

The special problems in Louisiana aside from the general property tax and the elective assessor are: (1) the expense of supervising local assessors; (2) confusion due to having four values, an actual value for state purposes, an actual value for local purposes, a percentage for state purposes, and a different percentage for local purposes; (3) special levee tax; (4) determining values.

291. Riordan, Robert W. Tax progress in Louisiana. (In Nat. tax assoc. Proc., 18th, 1925, p.14-31)

### MAINE

- 291a. Maine. Board of state assessors. Annual report, 1891-1896, 1900-1916, 1918-1924. 252.35 As7R



292. Sprague, Robert J. Tax problems in Maine - in view of Adam Smith's first principles of taxation. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p.461-474)

From a study of the taxes on typical farms and on other industries the author finds that the tax system of Maine fails to comply with Adam Smith's maxim of equality in taxation, for "the heaviest burden falls upon the part of the population least able to bear it, and constitutes one of the forces that are driving the men and women off the Maine farms, and causing the depopulation of rural communities." - p.466.

### MARYLAND

293. Girdwood, Allan C. Problems of tax administration in Maryland. (In Nat. tax assoc. Proc., 8th, 1914, p.70-73)

The State Tax Commission of Maryland was organized June 1, 1915. This is the first time that the State has had any central supervision of its assessments. The county is the unit of taxation. There have been "but seven total re-assessments in one hundred years" in the State. Under the new law each county has a supervisor of assessments appointed by the State Tax Commission from five names submitted by the county commissioners of each county.

294. Maryland. State tax commission. Biennial report... 4th, 1920-1921; 6th, 1924-1926. Baltimore. 252.37 T21R  
5th, 1922-1923 out of print.

295. Maryland. State tax commission. Proceedings of the conference held under the auspices of the State tax commission of Maryland with county commissioners, supervisors of assessments, assessing officers of cities and towns and other assessing officials... July 6, 1916. Ellicott City, Md. Times print [1916] 60p. L.C.

Contents:- Address of welcome, by Emerson C. Harrington. - Needs of a general reassessment in Maryland, by Arthur P. Gorman. - Plan for general reassessment of real estate, by Lewin W. Wickes. - Administrative problems, by Oscar Leser. - Valuation, by Allan C. Girdwood. - The value of farm lands in Maryland and change of value owing to good roads, by Frank B. Bomberger. - Methods of assessment in Baltimore City, by Thomas J. Lindsay. - Detailed method adopted in securing assessment of intangible personal property in Baltimore county, by Edward F. O'Mara.

296. Maryland. Tax revision committee. Final report, November 30, 1923. [Baltimore] 1923. 83p. L.C.

The final report urges that a more thorough investigation of Maryland's tax system be made. The report is devoted chiefly to a discussion of the proposed state income tax.

297. Maryland. Tax revision committee. Preliminary report to His Excellency, Albert C. Ritchie, governor of Maryland, April 30, 1923. Annapolis, 1923. 26p. L.C.

Discusses the model tax system of the National Tax Association as applied in Maryland.

### MASSACHUSETTS

298. Burbank, Harold H. Local tax records as economic documents. (In Business historical soc. Parker Library. Soldiers Field, Boston, Mass. Bul. v.1, no.9, Sept. 1927, p.9-11)

A statement of the importance of the early tax records of Massachusetts as a source of information concerning economic conditions.

299. Massachusetts. Commissioner of corporations and taxation. Annual report, 1920/21-1925/26. Boston. 252.39 T19R

300. Young, Benjamin Loring. The budget system as a preventive measure against public extravagance. (In Nat. tax assoc. Proc., 17th, 1924, p.104-150) Includes discussion.

After describing the budget system of Massachusetts adopted in 1918 and some of the results, the author writes: "My conclusion is that the budget is not merely a valuable, but is an essential feature for any unit of government, large or small. It is a good instrument to work with. It will not guarantee good results, but without it good results are almost impossible to obtain. The foregoing facts, statistics, and observations are submitted in the confident belief that students of government and public officers who desire to find a simple, democratic and typically American budget system, correct in theory, successful in operation and proved by the results, will make no mistake in approving and applying elsewhere the budget principles now established in the commonwealth of Massachusetts." - p.131.

301. Yount, Hubert W. Farm taxes and assessments in Massachusetts. Amherst, 1927. 120p. (Mass.Agr.Exp. Sta. Bul. 235)

"The increasing cost of government brings about a two-fold tax problem: first, equable distribution of the tax burden; second, getting value received for tax money spent. This bulletin concerns itself primarily with the former phase of the problem, particularly as represented by assessment practices in different towns. The second part of the problem will be dealt with in a later publication."

The following statistical tables for Massachusetts are given: value of land and buildings, implements and machinery, and live-stock on farms according to the U. S. Census of Agriculture, 1925; purposes (i.e. governing unit) to which poll, property, and income taxes paid by farmers were applied, 1925; estimated assessed values of farm property based on 1925 census value of farm real property,



livestock, implements and machinery; taxes on identical farms, 1924 and 1925, showing, by county average, acres per farm, average tax per farm, average per cent 1925 tax of 1924 tax; tax rate, owners' value, assessed value, ratio of assessed to owners' value, of farms in 1923 and 1922; tax rate, owners' value, assessed value, and ratio of assessed to owners' value of livestock on farms for 1923; assessed value per acre of farm land according to use by sections of the state; assessed value for average dairy cows and for average chickens in different towns; and by sections of the state; total taxable investment, real estate investment, livestock investment per farm in 1923; owners' value and assessed value of real estate on 40 fruit farms and 32 dairy farms with ratio of assessed to owners' value; average assessed value per acre of bearing orchards and market gardens, 1926; assessed values for average mowings, average pasture lands and ordinary woodlots, 1926; relation between taxes and investment on large and small farms, in seven towns, 1922; property taxes paid by corporations in 8 cities, 1925; relation of taxes to farm income, 1920-1923 in Massachusetts and for selected farms in the United States by geographic divisions, 1923 and 1924 (from U. S. Dept. of Agr. Yearbook, 1924); taxes per total acres in farms and per crop acre, 1922 for 7 towns; and, the relation between corporation taxes and income. Some of these tables are illustrated graphically.

302. Yount, Hubert W. Taxation of farm values. (In Nat. tax assoc., Bul. v.12, no.4, Jan. 1927, p.95-99)

This article points out some of the farm tax problems in Massachusetts and makes certain recommendations for improving present assessment difficulties.

#### MICHIGAN

303. Barnes, Orlando F. How can reassessment statutes be administered without causing a political upheaval? (In Nat. tax assoc. Proc., 11th, 1917, p.296-316)

The question asked in the title is answered by a description of the work carried on by the Board of State Tax Commissioners of Michigan appointed in 1911. At the time of writing, 1917 reassessment work has been completed in 70 of the 83 counties of the state. Factors found through the experience of the commissioners to be of the greatest importance in the successful reassessment of a state are pointed out. In conclusion the author writes: "Re-assessment statutes have been successfully administered in the state of Michigan and the tax commission is still in existence, concerned only with completing its reassessment work, keeping it up-to-date, and making it more perfect." - 316.

304. Dressel, Karl. The woodlot tax act. (In Mich. Agr. Exp. Sta. Quarterly Bul. v.7, no.4, May, 1925, p.161-163)

The results of this act, revised in 1917, as observed on ten woodlots in Oceana County, Michigan.

305. Michigan. Legislature Committee on taxation. Report. Lansing, 1923. 62p. L.C.

This committee made a study of the Michigan tax system and recommended changes which it believed would "more fully equalize the burden of taxation."

306. Michigan. State board of equalization. Proceedings ... 1896, 1901, 1906, 1911, 1914, 1921. Lansing. 252.41 E92R

307. Michigan. State board of tax commissioners and state board of assessors. Report, 1913-1917/1918, 1921-22, 1925-26. Lansing. 252.41 T19R

308. Newton, R. Wayne. Michigan farmers' tax guide. East Lansing. 1927. 11p. (Mich. Agr. Exp. Sta. Circular bul. 100)

"The following pages have been prepared to serve as a guide to taxpayers, so that they may know their rights and privileges in regard to general taxation. The provisions of the law, as restated here, apply particularly to unincorporated places, and for this reason will be of greatest service to farmers and others living or owning property outside of cities and villages." - p.3.

309. Newton, R. Wayne. Taxes on Michigan's rented farms, 1919-1925. East Lansing, 1928. 34p. (Mich. Agr. Exp. Sta. Technical bulletin 91)

This report concludes: "Undoubtedly there are instances where abnormal local conditions have caused farm taxes to assume a place of first importance as a cause of financial reverses. This is to be expected most frequently in connection with special assessments which have not been considered in this report. But it is doubtful whether there is any large number of instances in any line of business where any enterprise that was on a firm and healthy footing in other respects has been taxed into debt by general levies.

"The true tax problem does not arise on account of the effect of taxation on the prosperous, or on any particular class of business, but through the failure of Michigan's system of State and local taxes to accommodate itself to the special problems which face the business that is already in financial difficulties.

"Agriculture as a class seems most heavily taxed on the basis of earnings because of low farm returns in recent years, and a large investment in real estate and tangible personal property, the two kinds of property most easily taxed by the property tax. However, agriculture does not have a monopoly on low rates of returns nor on property that can be reached by the general property tax. High taxes in relation to earnings may be expected to appear elsewhere than on the farm. It is conceivable that a period of farm prosperity might reverse the present order for a time and give the farm advantage over industry in the relation of taxes to profits."

Numerous statistical tables are included.



310. Newton, R. Wayne, and Hedrick, W. O. Farm real estate assessment practices in Michigan. East Lansing, 1928. (Mich. Agr. Exp. Sta. Special bul. 172)

"In conclusion it may be said that the Michigan system of assessing and equalizing property for taxation, as established by law, is so complicated that it is hardly understandable, so impractical that officials charged with its administration have long since abandoned all attempts to enforce many of its features, and so unsuited to a modern society that nobody particularly cares to see it enforced. Its continued operation in its present disorganized condition is largely the result of the ignorance of a high proportion of the taxpayers and the good nature of the rest. The wonder is that this system operates at all. It exists in Michigan only because it grew up slowly. Like the sister systems in other States, it is venerated because of its age rather than its fairness.

"The Michigan property tax is characterized by property descriptions that do not describe, assessors who do not assess, supervisory officials who do not supervise, equalizations which create inequalities, and a legal standard of values which is avowedly abandoned, being replaced by three substitute values, each different, and at least two of them frequently made by the same board of three men.

"The recommendations made for revision of the present system are intended to provide better assessment rolls, better assessments, actual rather than nominal supervision of local assessors, equitable equalizations, a standard of values that can be enforced, and a valuation on the taxpayer's receipt which shows the actual basis on which the tax he paid was levied." - p.71.

Numerous statistical tables are included showing assessment practices in Michigan.

The summary of Farm Real Estate Assessment Procedure in the United States which was issued in preliminary mimeographed form (Item 159 above) is printed as an appendix to this bulletin.

### MINNESOTA

311. Adams, Frank J. Equalization boards: methods and possibilities. (In Nat. tax assoc. Proc., 7th, 1913, p.61-73)

The author cites the system of equalization set forth in the Report of the Tax Commission of the State of Minnesota as possibly the best system.

312. Chase, Ray P. The path of your tax dollar. Minneapolis, Taxpayers' association of Minneapolis, 928 McKnight Building, 1924. 72p.

This study of Minnesota's taxes and expenditures leads to the conclusion that in order to reduce the taxes a pay-as-you-go policy should be adopted.

313. Durand, E. Dana. The economy and efficiency commission of Minnesota. (In Nat. tax assoc. Proc., 8th, 1914, p.391-404)

The Minnesota Commission on Economy and Efficiency was appointed by the governor in 1913. It consists of thirty members "selected"

from all political parties and factions, from many occupations and professions, and from all parts of the state." The commission is without statutory authority. The recommendations of the commission are briefly summarized as follows: "The fundamental aim of the Minnesota Commission is thus seen to be that of making the state government a unit instead of a crazy-quilt. Unity means proper control, proper responsibility. With a centralized and simplified administration, prevented from political abuse by a merit system of appointments, promotions and removals, and with a unified budget system, the commission believes that a long step would have been made by Minnesota toward an affirmative answer to the question 'Can public expenditures be checked?' or rather, to the still more important question, 'Can the people get their money's worth from government?'" - p.403.

314. Kent, Raymond Asa. A study of state aid to public schools in Minnesota. Minneapolis, 1918. 183p. (The University of Minnesota. Studies in the social sciences, no.11) L.C.  
 "Bulletin of the University of Minnesota, April, 1918."  
 Bibliography: p.182-183.  
 Published also as thesis (Ph.D.) - Columbia university, 1917.  
 This study shows that at present state aid for schools in Minnesota is not distributed so as to give the greatest aid where it is most needed. As at present administered state aid is "a positive detriment to the rural schools." The great need is not for more funds but for a better distribution of the funds.
315. Lord, Samuel. How may reassessment statutes be administered without causing a political upheaval? (In Nat. tax assoc. Proc., 11th, 1917, p.324-334)  
 After describing conditions in Minnesota the author writes: "I will conclude by saying that, based on our experience, if you can be reasonably sure that a reassessment is needed in any community and you can get a competent man to do the work, you can order it without the least fear of starting a revolution." - p.334.
316. Minnesota. Tax commission. Biennial report, 1913/14-10th, 1925-1926. St. Paul. 252.43 T19

### MISSISSIPPI

317. Mississippi. State tax commission. Report, 1916-1925. Jackson. 252.45 St2.

### MISSOURI

318. Brannen, Claude O., and Gromer, S. D. Taxation of farms in Missouri. Columbia, 1926. 19p. (Mo. Agr. Exp. Sta. Research Bul. 93)  
 "The investigation reported here was made jointly by the United States Department of Agriculture and the Missouri Agricultural Experiment Station." From the investigation the following conclusions were drawn: "From the information now available it appears



that the Missouri farm tax problem is serious. Land taxes in Missouri increased more than 75 per cent during the five years 1919-1923. During the same period agriculture passed from prosperity to depression, perhaps the worst in the history of the State. The returns from land ownership thus fell at the same time that taxes on land ownership were rising...

"The trend of taxation during the five years immediately preceding 1923 indicates the need of early action to forestall the development of more serious difficulties in the next few years...

"Three steps each of which will tend to counteract such a growth of inequalities in taxation have been outlined in this report. First, property taxes may be made to reflect more fully the variations in the earning capacity of the classes of property upon which the tax falls. Second, a large proportion of all taxes may be obtained from other sources, thus offsetting in some measure the inequalities which develop under the property tax. Third, the state central government may assume financial responsibilities for a greater part of all government costs, thus relieving the local districts, which depend almost exclusively on the property tax for their tax revenues."

Statistical tables are given as follows: estimated tax per acre, 1881-1924; Missouri's revenue from different kinds of taxes and from licenses, amount and per cent of total, 1890 and 1922 (From U. S. Census, Wealth, Debt and Taxation, 1890 and 1922); number of acres, net rent per acre, tax per acre, and per cent of net rent paid in taxes on selected farms, 1919 to 1923; similar figures for northwestern counties of the State, 1913 to 1922; assessed valuation of rural and urban real estate, personal property, and public utilities, in percentage of the total valuation, 1890 to 1924; ratio of assessed to owners' valuation on farm and city real estate, 1919 to 1923; relation of assessed valuation to selling price of rural and urban real estate in 6 counties, 1924; per cent of capitalized net rent of owners' estimated value on rural and urban real estate, 1919 to 1923; state and local revenues from taxes and licenses, by sources 1890 to 1922; taxes and licenses collected by the state central government, 1914 to 1923 showing per cent derived from different kinds of taxes, distribution of farmer's tax dollar in Boone County, levies of 1924; common school revenues appropriated from state revenue fund by sources, 1921 and 1924.

319. Loeb, Isidor. Problems of tax administration in Missouri. (In Nat. tax assoc. Proc., 17th, 1924, p.38-47)

The author concludes: "While the different state authorities are generally active in enforcing the taxes committed to their jurisdiction, they have in many cases lacked adequate information or power of control over local officials who may have functions regarding these matters. It is apparent that no systematic plan has been followed in providing for tax administration. This has developed in a haphazard manner and naturally there is a lack of harmony and efficiency, while the multiplication of authorities necessarily leads to increased expense of administration. A

greater consolidation of these functions and provision for adequate powers of supervision and control over local tax authorities would not only result in increased revenue and reduction of expenses of administration but would make possible a better understanding of the whole problem and lead to a more equitable distribution of the burden of taxation."

320. Loeb, Isidor. Recent tax legislation in Missouri. (In Nat. tax assoc. Proc., 12th, 1919, p.68-83)

A review of the tax situation in Missouri.

321. Missouri. State board of equalization. Journal, 1915-1917, 1922-1924, 1926. Jefferson City. 252.47 Eq2J

322. Missouri. State tax commission. Biennial report, 2d-5th; 1919-1925/26, Jefferson City. 252.47 St22

### MONTANA

324. Edgerton, John. Montana problems. (In Nat. tax assoc. Proc., 12th, 1919, p.102-115)

In summing up the tax situation in Montana the author writes: "The constitutional amendment to be submitted to the people, provides for a permanent tax commission with full powers of supervision and equalization; the energization by law of the state board of equalization; the assessment by the state board of equalization of all properties constituting a single and continuous property operated in more than one county; and the classification of taxable property for purposes of taxation, are the basic changes that have been wrought in Montana during the current year. They provide a broad and safe foundation for the future. The superstructure is yet to be completed. Many rough materials remain to be fashioned into a complete and perfect whole. To enumerate them would be premature. In the absence of complete data the degree of their perfection or the extent of their crudeness cannot even be stated approximately."- p.115.

325. Montana. State board of equalization. Biennial report, 1st-2d; 1922/23-1923/24-1924/25-1926/26. Helena. 252.49 Eq2R  
Preceded by its Annual Report, 1890-1920/22.

### NEBRASKA

326. Nebraska. Special commission on revenue and taxation. Report, 1914. Lincoln, Nebr., 1914. 243p. 252.51 R32

The commission includes in its recommendations a classified property tax to replace the general property tax and the assessment of improvements on land "at a lower percentage of their value than the land."

Classification of real estate is discussed: p.69-74.

327. Nebraska. State tax commissioner. Annual report of the state tax commissioner and the State board of equalization and assessment... 1921-1927. Lincoln. 252.51 St22



328. Virtue, G. O. New phases of the classified property tax. (In Journal of Political Economy, v.29, no.7, July, 1921, p.603-607)

This article describes the provisions of Nebraska's classified property tax law. The author writes: "It will be perceived that Nebraska begins its experiment with the classified tax under the double handicap, (1) of a higher rate for the larger cities than has proved successful elsewhere, and (2) of having the administration in the hands of a new office which may find itself hampered by a Board of Equalization more interested in administering political offices than in the semi-judicial duties connected with the tax laws. The outcome of the experiment will be instructive." - p.607.

#### NEVADA

329. Adams, Romanzo. Taxation in Nevada. A history. Reno, Nevada historical society, 1918. 199p.

Although this is primarily a historical study the author suggests improvements which might be made in the present system. He writes: "In order to permit of any orderly progress along the lines of tax reform we must abandon some of the constitutional restrictions and trust more to the discretion of the Legislature and of the people. But there is some doubt as to whether the State has reached that degree of social stability and political maturity necessary to make such a course safe. So far all efforts to secure such amendments have failed. I believe that the State could at this time adopt the amendment proposed by the Tax Commission without undue risk. The aim of this proposed amendment is to permit of a proper classification of property for purposes of taxation." - p.193.

330. Nevada. Tax commission. Biennial report, 1913-1916, 1918-1926. Carson City. 252.53 T19

331. Shaughnessy, J. F. The tax commission of Nevada and its problems. (In Nat. tax assoc. Proc., 9th, 1915, p.165-175).

This is a review of tax conditions in Nevada since the establishment of the State Tax Commission in 1913.

#### NEW HAMPSHIRE

332. Fellows, William B. How may reassessment statutes be effectively administered without causing a political upheaval? (In Nat. tax assoc. Proc., 11th, 1917, p.317-323)

This is a brief description of reassessment in New Hampshire which was carried out without political upheaval. The author writes: "The answer to the question made the subject of this article is publicity, education, co-operation, and a just and moderate use of adequate powers to accomplish the purpose sought." - p.322.

333. Fellows, William B. Problems encountered in establishing central supervision in a state under a town form of government. (In Nat. tax assoc. Addresses and proc., 6th, 1912, p.469-477)  
Describes the difficulties of assessing property in New Hampshire.
334. Fellows, William B. Taxation in New Hampshire. (In Nat. tax assoc. Proc., 9th, 1915, p.176-187)  
A description of the state tax system of New Hampshire.
335. New Hampshire. State board of equalization. Valuation and taxation of the state, 1888-1910. Concord, N. H. 252.55 T19V  
Abolished 1911.
336. New Hampshire. State tax commission. Annual report, 1st-11th; 13th-16th; 1911-1921, 1923-1926. Concord, N. H. 252.55 St2
337. Woodward, K. W. Taxation of woodlots. Durham, 1918. 19p. (N. H. Col. of agr. Ext. serv. Ext. circ. 39) 275.29 N45C no.39.  
A Bibliography on Forest Taxation, by Helen E. Stockbridge, Librarian, U. S. Forest Service, is appended, p. 7-19.

#### NEW JERSEY

338. McKenzie, H. C. Rural tax problems of New Jersey; with discussion. (In N. J. Dept. of agr. Bul. no.42, p.136-150) 2 N46B  
An address made at the 10th Annual State Agricultural Convention, Trenton, N. J., Jan. 14, 1925.
339. New Jersey. Commission to investigate tax laws. Report, 1919. Trenton, N. J., MacCrellish & Quigley co., state printers, 1920. 40p. L.C.  
The committee's recommendations are briefly summarized as follows: "1. The abolition of the personal property tax and the substitution therefor of a tax on income and a tax on business, 2. The effective control of local assessments by supervisory agencies invested with adequate powers. 3. The appointment of local assessors by the governing bodies with tenure and adequate salaries... 4. The lands exempted from taxation to be materially restricted in area."
340. New Jersey. State board of taxes and assessment. Annual report, 1915-1917, 1923/24-1925/26. Trenton. 252.57 T19  
, Consolidation of N. J. Board of Equalization of Taxes and State Board of Assessors.
341. Pierce, Carlton B. The machinery of assessment as proposed in New Jersey. (In Nat. tax assoc. Proc. 7th, 1913, p.33-39)  
An outline of the proposed tax reform in New Jersey, 1913.



NEW MEXICO

342. New Mexico. Special revenue commission. Report, 1920. Santa Fe, 1920. 324p.

A review of the present tax system of New Mexico with recommendations for its revision including the recommendation that "the entire assessment procedure be centralized and professionalized."

343. New Mexico. Special revenue commission. Report ... 1920. Santa Fe, N.M. [Printed by Santa Fe New Mexican publishing corporation] 1920. 60p.

"Reservations to the main report," by Mr. Joerns.

344. New Mexico. Special revenue commission. Report of hearings ... Santa Fe, Aug. 16-20, 1920. [Albuquerque, Central ptg. co., 1920] 204p.

Discussion of the taxation of agricultural and grazing lands is included.

345. New Mexico. State tax commission. Biennial report, 1920/21-1923/24. Santa Fe. 252.59 T19R

346. Saint, J. E. Tax problems in New Mexico. (In Nat. tax assoc. Proc., 13th, 1920, p.331-341)

"The fundamental cause of much of our tax trouble is inefficient local assessment." In order to remedy this condition the New Mexico State Tax Commission was authorized in 1919 to make the original valuation on grazing lands. The commission made a rainfall map to assist in this first valuation. It is necessary, however, to take other factors into consideration, such as lava beds, or irrigation. In assessing dry-farming areas, care must be taken not to value it too high as a long period of drought may make it unproductive for three or four years. The tax problem of New Mexico is further complicated by the Spanish and Mexican land grants, the extensive railroad grants, the large areas of government lands, and the Indian reservations.

347. Walker, A. L., and Lantow, J. L. A preliminary study of 127 New Mexico ranches in 1925. State College, N.M., 1927. 107p. (N. Mex. Agr. Exp. Sta. Bul. no. 159)

Bibliography: p.107.

This is a concise statement of the tax problems of the ranges in New Mexico, p.66-68. Taxes are said to be one of the principal items of expense on the ranches studies. They are so heavy on some grazing land that it is no longer profitable to use it for grazing purposes, and it is suitable for no other profitable use. Pie charts show the proportion of the ranchman's expense dollar spent for taxes and the division of the state tax dollar, 1921.

NEW YORK

348. Bidwell, Frederick David. Taxation in New York State. Albany, J. B. Lyon co., printers, 1918. 301p. L.C.  
The tax system in New York State from Colonial times to 1917 is discussed with chapters on the fallacy of the single tax, untaxing buildings, and unearned increment.
349. Byrnes, Thomas F. Problems and plans of the State board. (In Nat. tax assoc. Proc., 7th, 1913, p.187-192)  
A brief statement of some of the tax problems in New York State.
350. Clark, Harold F. The cost of government and the support of education; an intensive study of New York state with results applicable over the entire country. New York, Teachers college, Columbia university, 1924. 79p. 284 C55  
Bibliography: p.73-74.  
"The purpose of the study is twofold: First; to discover what part of the cost of government is caused by education. Second: To interpret the meaning of the cost of education in relation to the cost of government in the light of the legal, social and economic data available." - p.1.  
Numerous statistical tables are included.
351. Davenport, Frederick M. The inequality of the New York State tax burden. (In Academy of political science, N. Y., Proc., v.11, no.1, May, 1924, p.90-94)  
"The greatest burden, in terms of capacity to bear it, is the burden that is falling upon real property - the real property of the farmer, the real property of the home-owner, the real property of the business man - and also upon the rentpayer, as taxes are shifted to him whenever they can be shifted ... It ... appears from certain studies that have been made in our own state, in counties like Delaware and Niagara, that as high as 30.9 per cent of the net rent in these counties goes for taxes. Under these circumstances, farming being a great industry also, something must be done to ease this terrible burden." - p.93.
352. Educational finance inquiry commission. The cost and support of secondary schools in the state of New York; a report reviewed and presented by the Educational finance inquiry commission, under the auspices of the American council on education, Washington; D.C. This report was prepared for the commission by Charles W. Hunt. N.Y., The Macmillan co., 1924. 107p. [Its Publications, v.3]  
L.C. (Not examined)  
Bibliography: p.101.



353. Educational finance inquiry commission. The financing of education in the state of New York; a report reviewed and presented by the Educational finance inquiry commission under the auspices of the American council on education, Washington, D. C. This report was prepared for the commission by George D. Strayer and Robert Murray Haig. N. Y., The Macmillan co., 1923. 205p. [Its Publications, v.1] L. C. (Not examined)

354. Educational finance inquiry commission. Elementary school costs in the state of New York; a report reviewed and presented by the Educational finance inquiry commission, under the auspices of the American council on education, Washington, D. C. This report was prepared for the commission by R. O. Stoops. N.Y., The Macmillan co., 1924. 123p. (Its Publications, v.2) L. C. (Not examined)  
Published also as thesis (Ph.D.) - Columbia University, 1924.

355. Genung, A. B. What 100 years have done to farm taxes. (In Cornell univ. College of agr. Dept. of agricultural economics and farm management. Farm economics, no.25, June 10, 1925, p.285-286)  
This article is based on two tables (1) showing the assessed valuation and tax paid in 1825 and in 1925 on six farms in Dryden township, Tompkins County, New York, and (2) showing the number of bushels of wheat and the number of days' labor required to pay taxes in 1825 and in 1925.

356. Heer, Clarence. The post-war expansion of state expenditures. An analysis of the increase between 1917 and 1923 in the cost of state government in New York. New York, National institute of public administration, 1926. 123p. 284 H36

"It appears that state expenditures increased from \$61,000,000 to \$132,000,000 or 118 per cent. Of this increase 44 per cent was due to price inflation. Another 13 per cent was due to greater use of current revenues in financing capital outlays. 'Approximately another 23 per cent of the increase was in the nature of compulsory additions to the state's costs growing out of the unusual conditions of the period and over which the state legislature had little or no control.' The balance of the increase was due to new state services and the improvement of existing services." - American Economic Review, Dec. 1926, p.719.

357. Heydecker, Edward L. State conferences on taxation. (In Nat. tax assoc. Addresses and proc., 6th, 1912, p.95-108) Includes discussion.

This article tells of the first and second annual conferences on taxation in New York State. Reference is also made to conferences in Connecticut. In the discussion references are made to the more or less formal conferences in various states.

358. Heydecker, Edward L. Tax legislation in New York, 1911. (In Nat. tax assoc. Addresses and proc., 5th, 1911, p.85-100) Includes discussion.

The work of the New York State Conference on Taxation, 1911, and the resulting legislation are described.

359. Joint committee on rural schools. Rural school survey of New York State. Ithaca, N.Y., 1922-1923. 8v.

The Foreword of the volume entitled Financial Support, by Harlan Updegraff, reads as follows: "This survey of the financial aspects of the administration of the rural schools of New York was undertaken at the request of 'The Committee of Twenty-one,' representing four state-wide farmers' organizations, the State Department of Education, the New York State Teachers' Association, and the Rural Education Department of Cornell University. It was begun in February, 1921, and almost completed by December of that year, at which time a condensed report of the facts and recommendations was submitted to the Committee. That report, except for certain changes in the recommendations, was printed by 'The Joint Committee on Rural Schools' as Chapter XIII of its 'Rural School Survey of New York,' published in January, 1922. This present volume, on the other hand, contains the complete survey study and is printed in the same form as prepared by the author without amendment by the Committee..." - Preface.

"A century ago, when we were essentially a rural people, when but little schooling was considered necessary, and when there was relatively little aggregation of wealth in the urban centers, the farmer could handle his school problems with little or no financial assistance from the state. The extent to which he can cope unaided with them today undoubtedly varies from state to state, but the inadequacy of a system of state support that was devised for very different conditions than those of the present are well set forth as a result of Dr. Updegraff's study of conditions in New York. His study is so fundamental and his recommendations so sound that they can hardly fail to influence legislation relating to school support not only in New York but in every state."

Numerous statistical tables are included.

360. Kendrick, M. Slade. The collection of taxes on farm property in New York. (In Cornell univ. College of agr. Dept. of agricultural economics and farm management. Farm economics, no.49, Dec. 1927, p.797-798)

A study of other states leads the author to the conclusion that in New York State the unit of collection of taxes should be larger than the township and that the fee system should be replaced by a salary system. The experience of Ohio indicates that collection costs are lower when collections are made by county treasurers.



361. Kendrick, M. Slade. Farm taxes in New York. (In Cornell univ. College of agr. Dept. of agricultural economics and farm management. Farm economics, no.44, Apr. 1927, p.673-674)

"The index number of farm taxes levied in New York rose from 220 in 1924 to 231 in 1925."

A table and chart show the index numbers of farm taxes 1910 to 1925.

362. Kendrick, M. Slade. An index number of farm taxes in New York and its relation to various other economic factors. Ithaca, N.Y., 1926. 47p. (N.Y. (State) Cornell Agr. Exp. Sta. Bul. 457)

"The index number discussed in this bulletin was prepared in order to have a measure of farm taxes with which farm prices, general prices, wages, value of land, and other economic factors, could be compared." - p.3.

The period covered is 1887 to 1924. The average of the years 1910 to 1914 was chosen as the base period. The tables given include comparison of certain taxes in selected townships and in cities.

363. Kendrick, M. Slade. Outline of the New York State system of taxation. Ithaca, Dec. 1926. 21p. (Cornell Univ. College of agr. Ext. service N. Y. Ext. bul. 152)

This outline points out "where the tax money comes from, how it is divided, and the purposes for which it is spent," as well as "why taxes are high and what should be done about the tax problem." - p.3.

The following statistical tables are given: state and local taxes levied for 1924, classified by kind of tax, and by governmental units; state and local taxes levied in 1924, expressed in percentages of the revenues of each governmental division; total taxes collected for local governments, 1913 to 1924; estimated spending for various purposes by governmental divisions, 1923; comparison of index numbers of wholesale prices in the United States and of all taxes on general property in New York State, 1900-1924 (1910-1914 = 100); index numbers of all taxes on general property in New York State and of union wages per hour in the U. S. 1900-1924 (1910-1914 = 100); index numbers of general property taxes levied in New York State, 1840-1924 (1910-1914 = 100); percentage of state expenditures applied to state aid, 1917-1923; state contributions to localities, 1917-1923. Some tables are illustrated by graphic charts.

364. Kendrick, M. Slade. Taxes paid by farmers. (In Cornell univ. College of agr. Dept. of agricultural economics and farm management. Farm economics, no.32, Mar. 10, 1926, p.421-422)

A table and chart show that in New York State "taxes changed very little from 1887 to 1910. A sudden increase occurred in 1911, and a steady increase followed... During 1917 to 1920, the index numbers of prices paid for farm products were higher than taxes. Since 1920 taxes have been much higher than farm prices."

365. Misner, E. G. Proportion of net income taken by taxes on dairy farms. (In Cornell univ. College of agr. Dept. of agricultural economics and farm management. Farm economics, no. 31, Feb. 6, 1926, p.409-410)

This brief article is based on two tables, one showing the proportion of net income taken by taxes on dairy farms in New York State for the crop year 1921; the other showing similar figures for 1921, 1922 and 1923, based on records from 76 farms in Chenango County, N. Y.

366. Mort, Paul R. State support for public schools. N. Y., Teachers college, Columbia university, 1926. 104 p. (School administration series) L. C.

Bibliography: p.102.

This study is based on New York State. Chapter 4 is entitled Division of Support Between State and Locality.

367. New York (State) Legislature. Special joint committee on taxation and retrenchment. The debt of the State of New York, past, present, and future. Report ... 1926. (Legislative document (1926) no.70)

This report was not examined. It is included as it forms one of the series on taxation in New York State.

368. New York (State) Legislature. Special joint committee on taxation and retrenchment. The gasoline tax. A report ... Feb. 15, 1926. Albany, J. B. Lyon co., printers, 1926. 22p. (Legislative document (1926) no.69. State of New York) L. C.

This report was not examined. Although references to the gasoline tax have in most cases been omitted from this list, this report is included as it is one of the series of reports on taxation in New York State.

369. New York (State) Legislature. Special joint committee on taxation and retrenchment. Report ... submitted March 1, 1922. Albany, J. B. Lyon co., printers, 1922. 383p. (Legislative document (1922) no.72. State of New York) L. C.

Part 1 is a critical survey of the revenue system of the State of New York and includes discussion of the cost of government, local finance, and the real-estate tax. It is pointed out that studies made by the State College of Agriculture indicate that the real estate tax is an excessive burden on the farmer. The ratio of real-estate taxes to net income, 1913-1920 is given, p.55.

Part 2 is a statistical analysis of the tax burden on corporations in the State of New York.

370. New York (State) Legislature. Special joint committee on taxation and retrenchment. Report ... Submitted Feb. 1, 1923. Albany, J. B. Lyon co., printers, 1923. 310p. (Legislative document (1923) no.55) L. C.



In summarizing its conclusions the committee writes: "This Committee is not yet prepared to outline any complete plan of local government for the entire state of New York. We have examined local conditions enough to be confident that a single system of organization and administration cannot be imposed upon the entire state. It is, therefore, the judgment of this committee that the only satisfactory method of approaching the question of improving the system of local government is to classify the counties into homogeneous groups and to draw up mandatory or optional plans of government for each group..."

"It is clear to the Committee that the present division of work between the county and the towns is not satisfactory and that we should develop a centralized executive authority in the county, in the towns, in the villages and in the improvement districts. But we do not believe that this is to be worked out in the same manner for every county or for every town in the State." - p.24. A general plan of organization is outlined.

371. New York (State) Legislature. Special joint committee on taxation and retrenchment. Report ... submitted April 1, 1924. Albany, N. Y., J. B. Lyon co., printers, 1924. 180p. (Legislative document (1924)no.91) 284.5 N48

This report is on forest taxation, public utility taxation, the gasoline tax, the bank tax, and county salary standardization. It has been included as it is one of the series on taxation in New York State.

372. New York (State) Legislature. Special joint committee on taxation and retrenchment. Report ... submitted Feb. 15, 1925. Albany, J. B. Lyon co., printers, 1925. 259p. (Legislative document (1925) no.97. State of New York) L. C.

"In this report we outline a new program for immediate consideration by the Legislature providing for a sound policy in the distribution of state aid for schools... This summary of our findings and recommendations is divided into three parts. These deal with: (1) State aid for schools; (2) Local taxation; and (3) Revision of the state tax system." - p.14.

Appendix I is entitled State Aid for the Public Schools in the State of New York - a Basic Inquiry Made for the Special Joint Committee on Taxation and Retrenchment, by Paul R. Mort, with the cooperation and advice of George D. Strayer, J. R. McGaughy, and Robert Murray Haig. (p.195-223)

373. New York (State) Legislature. Special joint committee on taxation and retrenchment. Report ... Retrenchment section. Albany, J. B., Lyon co., printers, 1920. 155p. (Legislative document (1920) no. 80. State of New York) L.C.

Section 1, Retrenchment in City Government. Section 2, Retrenchment in County Government.

374. New York (State) Legislature. Special joint committee on taxation and retrenchment. State expenditure, tax burden, and wealth. A study of the growth of the functions and expenditures of the state government and the relation of total tax burden to the income of the people of the state. A report ... Feb. 11, 1926. Albany, J. B. Lyon co., printers, 1926. 157p. (Legislative document (1926) no.68)

This report reviews the development of governmental activities and the increasing expenditures in New York State as well as the taxable capacity of the State. Recommendations are made for the future development of the tax system which include measures for the reduction of the state tax on real estate and the reorganization of local tax systems.

375. New York (State) Legislature. Special joint committee on taxation and retrenchment. Tax exemption in state of New York. A preliminary report ... Feb. 15, 1927. Albany, J. B. Lyon co., printers, 1927. (Legislative document (1927) no.86) L.C.

The appendix contains digests of state statutes regarding exemptions.

376. New York (State) Legislature. Special joint committee on taxation and retrenchment. The tax system of New York State. Report ... 1921.

(Legislative document (1921) no.57).

This report was not examined. It is included as it forms one of the series on taxation in New York State.

378. New York (State) State tax commission. Annual report 1914-1926. 252.61 T21

The 1926 report contains a brief account of the origin and growth of the Department of Taxation and Finance of the State of New York. The benefits of the consolidation of work are summarized as follows: "The reorganization and consolidation of the Department was commenced in 1921. Since then positive steps have been taken toward coordinating the work of the various bureaus and divisions. Duplication of work has been eliminated; compensation of certain employees has been changed from fees to annual salaries; and, in so far as possible, salaries of employees doing similar work have been standardized. The work of certain bureaus and offices has been consolidated, thereby effecting a saving in annual rentals and a further saving in salaries of executives and other employees.

"Thus far the result of this reorganization is that the personal service cost of the Division of Taxation is now less than it was during the fiscal year 1921-22, and that the cost of collecting one hundred dollars of revenue has been reduced from \$1.88 in 1921-22 to \$1.29 in the fiscal year 1925-26. These results have been accomplished notwithstanding the fact that the regular work of the Division of Taxation has been materially increased and other work of considerable volume added." - p.9



379. State conference on taxation in the state of New York. Addresses and proceedings, 1st, 1911-11th, 1924. 252.61 A  
None published 1918, 1922-1923.  
These should be examined for numerous papers on the farmer and taxation and on state and local tax administration.
380. Wahlradt, Henry F. State expenditures; tax burden and wealth.  
(In Nat. Municipal Review, v.15, no.9, Sept. 1926, p.542-547)  
This is a review of the Report of the New York Committee on Taxation and Retrenchment (N. Y. State Legislative Document no. 68, 1926)
381. Warren, G. F. Taxation of farm lands. (In Nat. tax assoc. Bul. v.11, no.7, Apr. 1926, p.198-200)  
An address at the State Tax Conference, Albany, N. Y., Feb. 2, 1926.  
Farm taxes in New York State are discussed under the following headings: effects of inflation and deflation; land values; taxes per acre; relation of taxes to cash rent; relation of taxes to real estate values; relation of taxes to family income; taxes on poor hill land; and taxes 100 years ago.
382. Warren, G. F. Why taxes are high. (In Cornell univ. College of agr. Dept. of agricultural economics and farm management. Farm economics, no. 32, Mar. 10, 1926, p.422-423)  
This brief article is based on a chart showing that from 1910 to 1924 in New York State taxes rose approximately with wages. A reduction of the real estate tax and greater state support for roads and schools are measures suggested for the relief of the farmer.
383. Woodbury, Egbert E. New York's needs. (In Nat. tax assoc. Proc., 7th, 1913, p.139-157; discussion p.193-196)  
Points out some of the tax reforms needed in New York State.
384. Woodbury, Egbert E. Work and problems of tax commissions. (In Internat. tax assoc. Addresses and proc., 2d, 1908, p.457-475)  
In introducing the subject the author states:  
"The topic assigned me for discussion before this Conference is 'The Work and Problems of Tax Commissions.' It will be impossible within the allotted time, to enter into any great detail in dealing with the subject; but I shall take occasion to call your attention to certain existing conditions in the matter of tax burdens which result in injustice to many of our people, and to make certain suggestions to remedy these conditions. The State of New York will be taken for reference, because I am somewhat familiar with the tax laws of that State and the work and problems of its Tax Commission."  
p.457

#### NORTH CAROLINA

385. Brown, W. Vance. The Asheville board of trade's plan for the general property tax. (In Nat. tax assoc. Proc., 10th, 1916, p.347-361)  
This is a description of the plan of tax reform recommended

by the Board of Trade of Asheville, North Carolina.

The author writes:

"To summarize: We assert that when, for the purpose of determining its contribution to the revenue, a property has been reduced to the owner's investment of money therein, i.e., appraised at its full market value, its power of earning for the owner can be computed as being not more than the current interest rate of the money investment so found. Therefore, the tax rate on such invested funds so found should not be greater than what is considered proper for and collectible of money itself. And because the tax rate has been made four to six times this proper and collectible rate we have all the well-known absurd yet deplorable conditions found in our property tax system. Our remedy is: With this principle compute and fix a rate that is reasonable and just, and then by ordinary methods the same or more revenue will be collected, the absurd and deplorable conditions will not occur, except where they can be easily controlled and managed with the power that will be given. We assert that no power that might be given would better the conditions unless the rate were first reduced by three-fourths to five-sixths of the present rate.

"In conclusion, I would ask you to believe that in putting out this plan we had no other thought than to find a remedy for our present conditions, one that would be within our state constitution. We had no thought of defeating classification that so many of you have so ably advocated, nor to defeat any other tax system, for instance, single tax. Either of these may be a better system of obtaining revenue, but they are not yet engrafted into our constitution. And we do not think we should wait for that to be consummated before we can and should better our present deplorable conditions." - p.360.

386. Maxwell, A. J. The tax problem in North Carolina. (In Nat tax assoc. Proc., 11th, 1917, p.39-49)

The general property tax has been administered with a measure of success in North Carolina owing to the fact that all of the state revenue is not dependent on this source and to the efficiency of administration. The author points out two necessary courses of action if North Carolina is to continue successful tax administration under the present system.

"The first is ... the necessity of providing more elaborate machinery for intelligent valuation of real property in the counties ... It seems to me that the plainest lesson in property taxation is that we should begin at the bottom with a regularly retained county officer, regularly engaged upon some phase of this important work, with such trained assistance and such amount of time as he may need to map, inspect, gather information with respect to, and fairly value all the real estate of his county. And whether general valuations are made quadrennially, biennially, or annually, he should have authority to change valuations at any time with respect to any piece of property found to be more than 10 per cent out of line with other valuations ... The second necessary thing



is that this regularly retained, competent county officer should be told what to do." - p. 43

387. Morrison, Fred Wilson. Equalization of the financial burden of education among counties in North Carolina; a study of the equalizing fund. New York City, Teachers College, Columbia University, 1925. 88p. (Teachers college, Columbia university. Contributions to education, no. 184) L. C.

Published also as thesis (Ph. D.) Columbia university, 1925.

Bibliography: p.87-88.

"The purpose of this study is to secure for North Carolina the basis for an equalized financial burden among counties for financing the minimum compulsory educational program of the state." - p.2

388. North Carolina. Commissioner of revenue. Annual report, 1925. Raleigh. 252.63 R32

389. North Carolina. State educational commission. Report ... on the public school system of North Carolina. Part IV - the financial condition of counties. Submitted June 30, 1927. 381p.

"This study of the financial condition of counties has attempted to set forth pertinent information about the tax burden and the debt burden of the counties and of the State for public education and for other public services. Its main purpose has been to show the present condition of the counties with respect to their current tax burdens for their various undertakings and the extent to which they have already obligated themselves to provide public services for their citizens...

"The future policy of the State toward public education, public highways, public health, and other public services, can not, of course, be determined wholly on the basis either of our present tax burden or of our present indebtedness. Our policy toward these public services, however, in the opinion of the Commission should be in part determined by our tax burden and our public debt. Our ability to provide increased support for public education is certainly partially limited by the support we are already providing." - p.33

#### NORTH DAKOTA

390. Newton, R. Wayne, and Benton, Alva H. Some tax problems of North Dakota farmers. Fargo, 1926. 63p. (N. Dak. Agr. Exp. Sta. Bul. 203)

"The purpose of the present study is to provide North Dakota farmers with information concerning the taxes they pay. It is intended to show as clearly as possible the amount of taxes paid by the farmer, the way the money is spent, and the causes of the increases in farm taxation which have taken place in recent years. In addition, some study will be made of possible methods of making farm taxes a less heavy drain on the farmer.

"The State of North Dakota has made rapid progress in bringing its system of taxation into harmony with the needs of the present day. Since these needs are constantly changing it becomes increas-

ingly important to think of taxation in terms of future as well as present conditions. It is the aim of this report to call attention to certain problems that arise under the existing system in the belief that a more general understanding of them will eventually lead to their solution.

"The materials presented represent the results of an investigation conducted by the North Dakota Agricultural College in cooperation with the United States Department of Agriculture." - Introduction.

The following statistical tables are given: general property tax (exclusive of city and village taxes) 1891-1924 with increase or decrease from previous year; general property tax and net rent per acre on selected farms, 1919-1924; tax per acre of North Dakota and Minnesota Red River Valley Counties, 1924; ratio of farm taxes to rent, city real estate taxes to rent, taxes to net income of banks in Indiana, 1920-1923; per cent of land devoted to crop production, per cent of crop land in various crops for all farms and for rented farms in Trail, Wells and Hettinger Counties, 1924; relation of assessed valuation of lands to owners' estimates of value in these 3 counties, 1924; disbursements from the state treasury, 1924.

Graphic charts are given showing the following: Public revenues in the U. S., 1912 and 1922 of state governments, counties, incorporated places over 2,500, national government (figures from U. S. Bureau of the Census. Wealth, Public Debt, and Taxation, 1922); per cent of farmers in the U. S. paying federal income taxes, 1919-1923 (rearranged from Statistics of Income published annually by the U. S. Internal Revenue, Treasury Department); revenues from taxes, licenses, and permits in North Dakota, 1912 and 1922, by state central government, by counties, by townships, by school districts, by all other districts; and by incorporated places of 2,500 or more population; estimated average tax per acre in North Dakota, 1916-1924; relation of taxes and rents for counties in North Dakota and neighboring states, 1919; relation of taxes other than federal income and profit taxes, to net profits of corporations, 1922, United States average (from U. S. Dept. of Agriculture. Yearbook, 1924); pie chart showing North Dakota's taxable wealth, 1922, in farm property, railroads, city real estate, street railways, manufacturing, mining, etc., clothing, motor vehicles, etc; pie chart showing distribution of general property tax in North Dakota levied in 1923 and payable in 1924 (from 7th Annual report of the North Dakota Tax Commissioner); annual fluctuations of net income reported to U. S. Treasury compared with variations in rents from surveyed farms, North Dakota, Indiana, and Missouri, 1919-1923; farm tax per acre analyzed by levying jurisdictions in Hettinger and Wells Counties, 1919-1924; average monthly salaries and training of one-room school teachers by counties 1921 and 1924; average annual salaries and training of one-room school teachers by counties, 1924; teachers' salaries and training compared with teacher cost per pupil enrolled, 1921 and 1924; total assessed valuation in one-room school districts, Cass County, 1924; relation of road taxes on rural land to the total land tax per acre for North



Dakota, 1919-1924, and for Wells County, 1919-1922; state highway construction placed under contract, 1918-1925; number of families per passenger car by states in the U. S., 1924; and, revenues from general property taxes and other sources, 1916-1924.

Outline maps show the following: tax per acre by counties, 1924, average assessed valuation per pupil, 1921 and 1924 by counties; average gasoline and motor vehicle license tax by states, 1924; average motor license per vehicle by states, 1924; gasoline tax per gallon by states, Dec. 1, 1925; and, ratio of trucks to all cars by states, 1924.

391. North Dakota. State board of equalization. Proceedings, 1890-1897, 1900-1924. Bismarck. 252.65 Fq2p

392. North Dakota. Tax commission. Biennial report, 1st-2d, 4th-8th, 1911/12-1913/14; 1916/17-1925/26. Bismarck. 252.65 T19

393. Packard, Frank E. The farmers' movement in North Dakota and taxation, (In Nat. tax assoc. Proc. 11th, 1917, p.166-174) L.C.  
The objects of the Nonpartisan League are outlined including their plan for the exemption of farm improvements from taxation.

#### OHIO

394. Atkinson, Raymond C. The effects of tax limitation upon local finance in Ohio 1911 to 1922. Cleveland, 1923. 130p. 284 At5  
Thesis (Ph. D.) - Columbia university.

This is a study of the results of tax limitation in Ohio under the Smith law. This law "undertook to control taxation in two ways: in the first place, it fixed the maximum rate of taxation for all purposes and, in the second place, it imposed a definite restriction upon the amount which might be levied in any given area in succeeding years." -p.24

In conclusion the author writes:

"It is one of the ironies of legislation that measures in which the highest confidence has been reposed oftentimes produce results quite at variance with the expectations of their framers.. The Smith law was such a case. After a decade's experience the optimism of the fathers of the act stands in strange contrast with the actual results of the law. It was hailed in 1911 as a solution of the taxation problem, yet it not only failed to reform the general property tax, but it crippled the revenue system which it aimed to repair. Indeed, the outcome was nothing short of disastrous. Admitting that the damage was greatly magnified by the unprecedented changes of the decade, the major portion of the responsibility must, nevertheless, rest upon the act which controlled the course of local revenue during the period." - p.115

395. Bennett, Emmett L. Ohio's tax vicissitudes not yet ended. (In Nat. Municipal Review, v.12, no.7, July, 1923, p.352-354) 280.8 N21  
A discussion of tax limitation in Ohio under the Smith and the Taft laws.

396. Derthick, F. A. The farmers and the general property tax. (In Internat. tax assoc. Addresses and proc. 2d, 1908, p.139-148)  
The old uniform tax rate for all property is unjust, especially to the farmer whose property is nearly all tangible. In Ohio an attempt is being made to remove the old law from the statute books in order to make way for a new system permitting the classification of property for taxation.
397. Derthick, F. A. The taxation of real estate and real estate improvements. (In Nat. tax assoc. Addresses and proc., 1st, 1907, p. 398-405)  
The author states that it is wrong to tax the improvements on a farm and that tax laws should be more flexible. His illustrations are drawn from conditions in Ohio.
398. Dittey, R. M. Uniform rule and tax limit legislation in Ohio. (In Nat. tax assoc. Addresses and proc., 6th, 1912, p.215-238)  
Includes discussion.  
A defense of the "uniform rule" in Ohio's tax system.
399. Foote, Allen R. Taxation work and experience in Ohio. (In Internat. tax assoc. Addresses and proc., 4th, 1910, p.189-227) Includes discussion.  
From Ohio's experience it is concluded that the following points should be adhered to in the administration of the general property tax: 1. The work of determining the value of property should be developed into a profession. Officials should be appointed for a period of not less than 6 years at reasonable salaries. 2. All subjects of taxation should be classified. 3. The sources of state and local revenues should be separated. 4. All corporations organized for profit should be classified and each class assessed uniformly throughout the state. 5. All property taxable on an ad valorem basis should be listed for taxation at its true value in money. 6. A budget system should be adopted. 7. A uniform classification of the subjects of taxation, code of laws, and system of administration, should be devised for all states in which freedom of action is not prohibited by constitutional provision. 8. Where there is not freedom of action the states should work for constitutional amendments.
400. Johnson, O. M. Income and taxes on Ohio farms. Wooster, 1926. (Ohio. Agr. Exp. Sta. Bimonthly bul. v.11, no.2, whole no.119, Mar./Apr., 1926, p.84-86)  
"Summaries of survey returns and farm accounts covering the period 1914-1924 are used to show the percentage of the farmer's net income that has been paid in taxes. It amounted to 13.8, 8.5, 30.5, and 16.2 per cent, respectively, in the four periods 1914-1916, 1917-1919, 1920-1922, and 1923-1924." - Experiment Station Record, v.55, p.81.



- 401 Johnson, O. M. Index number of farm taxes in Ohio 1881-1924, inclusive. Wooster, 1925. (In Ohio. Agr. Exp. Sta. Bimonthly bul. v.10, no.9, whole no.117, Nov./Dec., 1925, p.188-189)

"These index numbers of farmers' taxes show the relative amount of taxes paid each year using 1913 as the basal year upon which to calculate all others." A table gives the index numbers of Ohio farm taxes, of prices of farm products, and of farm taxes in terms of farm prices, annually, 1880-1924.

For similar series see H. R. Moore, below.

402. Moore, H. R. Index numbers of farm taxes in Ohio. (In Ohio. Agr. Exp. Sta. Bimonthly bul. v.13, no.1, Jan./Feb.1928, p.30-31)

This shows index numbers of Ohio farm taxes, farm prices, and taxes in terms of prices, annually 1880 to 1926 and the farm tax per capita in current dollars and constant dollars, decennially for the same period.

For similar series see O. M. Johnson's Index Numbers of Farm Taxes in Ohio, 1881-1924, listed above.

403. Ohio. General assembly. Joint legislative committee on economy and taxation. Report... Columbus, O., 1926. 270p.

This committee was appointed "to investigate and study the laws of this state [Ohio] and other states, with a view of determining the best and most equitable methods of the taxation of property; and to recommend needed legislation to carry such methods into effect in this state" - p.6. No part of the report is devoted to the farmers' burden of taxation but the following sections are of interest in that connection: a brief paragraph on page 56 comparing the valuation of farm crops and taxes, illustrated by a graph on page 58; on p.142 in presenting arguments against the "uniform rule" Minnesota's "modified property tax" is briefly described showing percentage of true value at which various classes of property including farm lands and agricultural products are assessed; pages 146 to 152 contain tables giving an analysis of property tax in 1924, a statement of the income for individuals and corporations in the state and the estimated revenue obtainable from the proposed income tax; on page 268-270 are tables showing the amount and percentage of personal property tax 1913 to 1924 for the state; on page 259 reference is made to a tax burden study by industries, including agriculture, which has been begun but not completed. The study is well advanced but owing to lack of time and funds it cannot be completed without further authority from the General Assembly.

404. Ohio. General assembly. Special joint taxation committee. Report. 1919. Columbus, O., The F. J. Heer printing co., 1919. 165p.

Contains recommendations for the revision of Ohio's tax system.

405. Ohio. Tax commission. Annual report, 1914-1926. Columbus. 252.67 T19

OREGON

406. Ferguson, C. E. School funds and their apportionment in Oregon (In Commonwealth Review of the University of Oregon, v.2, no.2, Apr. 1917, p. 488-517) L. C.

From a study of the school conditions in Oregon the author concludes that there should be a readjustment of the apportionment of funds on the following basis: 50% according to the number of teachers employed; 40% according to average daily attendance; 10% according to the needs, after a definite local effort had been put forth.

407. Galloway, Charles V. Administrative problems in Oregon. (In Nat. tax assoc. Addresses and proc., 6th, 1912, p.487-493)

Part of a round table discussion on problems of administration.

408. Galloway, Charles V. Taxation developments in Oregon. (In Nat. tax assoc. Addresses and proc., 5th, 1911, p.237-251)

This is a description of the changes that have been and are being made in Oregon's tax laws.

409. Oregon. Committee on tax investigation. Report ... 1922. Salem, Or., State printing department, 1923. 247p. L.C.

The committee recommended that the single tax on land values should not be adopted by the state of Oregon, and that farm lands be classified for assessment and taxation. State tax statistics are appended.

A supplementary report submitted by Coe A. McKenna (issued separately) recommends the separation of the sources of state and local taxation.

410. Oregon. State board of tax commissioners. Biennial report, 1st, 3d-4th, 7th-9th, 1911, 1915, 1917, 1921-22, 1923-24, 1925-26. Salem. 252.71 T19

- 410a. Oregon. Tax investigating committee. Report of the special Tax investigating committee to the thirty-fourth Legislative assembly, authorized by Senate joint resolution number 17 of the legislative session of 1925. Salem, Oregon, State printing department, 1926. 64p. L.C.

"Digest of laws dealing with the taxation of intangibles. Prepared for the committee by Dr. James H. Gilbert": p.23-34.

The recommendations of this committee include "the granting of additional powers to the county assessors to aid in a better determination of the values of property and the granting of supervisory and regulatory powers to the State Tax Commission." The Committee also approved the recommendation of the Oregon County Assessors' Association, "That all lands in each county be surveyed and classi-



fied as to the amount, kind and quality of the different classes of soil; that all timber lands be cruised and that all improvements be classified. The reclassification to be made by the county assessor under the supervision of the State Tax Commission and with the approval of the county court." - p.21

## PENNSYLVANIA

411. McKay, Marion K. A survey of the tax situation in Pennsylvania. (In Nat. tax assoc. Proc., 19th, 1926, p.28-54) Includes discussion.

412. Pennsylvania. Dept. of agriculture. Some phases of taxation in Pennsylvania. Harrisburg, 1926. 82p. (Its Bul. v.9, no.24, Dec. 15, 1926. General order no. 437) 2P38B2  
 Part 1. Rural taxation in Pennsylvania, by F. P. Weaver.  
 "The purpose of this study was twofold; First, to see how nearly the assessed valuation corresponds with the selling value of property in different counties in the State, in different townships and boroughs in the county, and as to different properties in the same political division; Second, to get the total net income of the agricultural industry in the State, the total worth of the farming people, and the amount of all taxes paid by agriculture to compare with a similar data for other industries." Tables are given showing for 1925 the cost of triennial assessment by county; ratio of assessed value to sales value and influence of size on rate of assessment by county, township, and borough; comparison of incomes and taxes on city real estate and on farms in certain counties; comparison of taxes paid by agriculture and mining with all property taxes paid in each county; relation of farm taxes to agricultural production and to capital invested in agriculture by counties.

Part 2. Wealth, income and state taxes paid by various groups of business in the State, by Clyde L. King.

"The aim of this study is to ascertain the share of the taxes paid into the State Treasury of Pennsylvania by each of the main industrial groups." Tables are given showing: wealth, income and state taxes paid by major industrial groups in Pennsylvania, 1922-1923; detailed statement of wealth, income and taxes on agriculture for the State, 1925.

413. Pennsylvania. Dept. of internal affairs. Bureau of statistics and information. Report on productive industries, railways, taxes and assessments, waterways and miscellaneous statistics, 1920, Harrisburg. 252.73 Se2Re

414. Pennsylvania. Secretary of internal affairs. Annual report, 1885-1913/14. Harrisburg. 252.73 Se2R  
 Pt. 2 is Assessments and taxes.

415. Pennsylvania. Tax commission. Final report ... to the General Assembly, Commonwealth of Pennsylvania. Harrisburg, 1927. 131p.

In summarizing the tax needs of Pennsylvania the committee states;

"During the last twelve years, covering the period of the World War and reconstruction, there has been a tremendous increase in the cost of State and local government; and also a very great increase in the bonded indebtedness of State and local governments. Most of the States of the Union show this tendency, and Pennsylvania is no exception.

"Insofar as this increase has been due to the increased cost of living, or the lower purchasing power of the dollar, it must be recognized that it is based upon economic facts, which cannot be ignored, and which it is futile to criticize. Insofar as this increase in the cost of State and local government has been due to the desire of the people to have the existing functions of government better performed, we must recognize again that it is based upon a sound economic principle. There are few who will protest against the improvement in the highway system, or in the standards of public education, which has been common to most of the States during this period.

"Insofar, however, as this increase in the cost of State and local government is due to an expansion of program, it is a serious question whether the time has not come in which a temporary halt should be called upon advance in this direction. No new function can be assumed by the State or local government unless new revenue is provided to meet it. Any permanent decrease in the tax burden is impossible so long as we are working with an expanding program. No new functions should, therefore, be assumed unless there is a definite provision for additional revenue." - p.8.

The following conclusions are given:

1. "The tax burden in Pennsylvania for State and local purposes is not so heavy as the average for the Union, nor is it so heavy as is the tax burden of neighboring States, whose industrial conditions are fairly comparable to our own."

2. "In general, however, unless there is a marked expansion of the program of the State, we believe that present revenues will be sufficient for the next biennium."

3. In providing for future tax needs of the state "Pennsylvania can afford to inaugurate a pay-as-you-go system on everything except highways. In order to put this plan in operation, it will be necessary to provide a permanent fund for capital outlay, and in another section of the report a recommendation is made along this line ... We are opposed to the increase of the State debt for any purpose other than the completion of the highway system. Special loans for particular purposes not only cause a large increase in the annual expenditures for debt-carrying charges, but in addition result in a great inflation of the payroll of administrative departments as a necessary incident."

Numerous statistical tables are appended.



416. Pennsylvania. Tax commission. Report ... to the General Assembly, Commonwealth of Pennsylvania. Harrisburg, 1925. 137p.

This report is in four parts as follows:

- I. An account of the present tax system of Pennsylvania;
- II. Some recommendations for immediate statutory changes in the existing tax system; III. The financial problem of the future, including highways, public schools, and public welfare. IV. A suggested plan for a permanent financial policy.

Numerous statistical tables are appended.

#### RHODE ISLAND

417. Rhode Island. Tax commissioners. Biennial report, 1913-1915, 1919-1926. Providence. 252.75 T19

#### SOUTH CAROLINA

418. McCutcheon, George, and Smith, Reed. Tax reform in South Carolina. Columbia, S. C., The University, 1922. 186p. (S. C. Univ. Ext. Dept. Bul. 104) L.C.  
Bibliography: p.186.

This is a debater's hand book giving both negative and affirmative arguments on the question: Resolved, That the program of the Joint Special Committee on Revenue and Taxation offers the best solution of South Carolina's tax problem.

A summary of the report of the Joint Special Committee is given.

419. Mills, W. H. Taxation system of South Carolina. Clemson College, 1926. 79p. (S. C. Agr. Exp. Sta. Bul. 231)

The author of this bulletin was secretary of the Committee of Seventeen appointed by the Conference on Taxation which met July 16, 1925. As the plans for a study of the state tax system planned by this committee were similar to the study undertaken by the South Carolina Agricultural Experiment Station, the following agreement was drawn up by which the two studies were combined: "To study the tax system of South Carolina, its manner and method of return of property for taxation, particularly as related to agriculture; to discover inequalities as between county and county, person and person, class and class; to determine what tax revisions are necessary and where they can be made, to get the facts of the present system, and use these as a basis for legislation to effect a just and equitable tax system for the state." - Foreword.

The report quotes the statutes relating to the state tax system, discusses each of the different taxes, and summarizes the recommendations of the committee. Among the recommendations of especial interest to agriculture are those requesting a classification, revaluation, and reassessment of property, and a reduction of one mill in the property tax "because ... if relief is to be given to any class of taxpayers, it should first of all be given to the class that has suffered most, viz.; our farmers."

The following statistical tables are given: polls listed and poll taxes paid by county, 1924 and 1925; total wealth and classes of wealth in the state (U. S. Census) 1922; percentage of assessed valuation to true value of different classes of property; taxes in the state by kind of tax, 1924; amount and average assessment on general property tax by levying jurisdictions, 1924; assessed value of property with amount of taxes and per cent of increase or decrease for state, county, and schools, 1915 to 1925; ordinary, special, and special school taxes by county, 1924; assessed value of lands, exclusive of buildings, by county, 1918 and 1922 with per cent of increase or decrease; assessed acreage for taxation by county in 1921 and 1924 and census acreage, 1920; value of farm property returned for taxation in 1924 in land, in buildings, in livestock, in carts, wagons, etc., in farm implements; purposes for which taxes were levied, 1924; special tax yield, 1925; new foreign capital, additional foreign capital, part foreign and part local capital invested in the state since the enactment of the income and inheritance tax laws; receipts from revenue act of 1923 and 1925 and public recreation license tax act for 1925; receipts of gross sales tax and total yield of revenue for 1925; recapitulation of appropriation acts, 1913, 1918, 1923, 1925, with certain increases; classification of items in 1926 appropriation bill. Pie charts show the appropriation bills of 1925 and 1926 divided into educational, welfare, and governmental expenses.

420. South Carolina. Tax commission. Annual report, 1st-2d, 1915-1916; 9th-13th, 1923-1927. Columbia. 252.77 T19.

#### SOUTH DAKOTA

421. Atherton, Loren G. - The government of South Dakota, state and local. Pierre, S. D., J. Fred Olander company [c1927] 352p.

Bibliography: p.8.

"It is the duty of the public school to instruct and train the youth of the state in the responsibilities of citizenship. To assist the teachers of the state in this great work this book has been prepared." - Preface.

Chapter 3 is on the taxpayer.

422. Bureau of municipal research, New York. Report on the administrative organization of the government of the State of South Dakota. 1922. 74p. L.C.

One of the plans outlined for the reorganization of South Dakota's government provides for the consolidation of the administration of finance in one department with a Bureau of taxation to handle all tax questions. As a whole South Dakota's tax system is well suited to the needs of the State, but certain reforms need to be made owing to the development of corporations and industries in the state.



424. South Dakota. Tax commission. Biennial report, 1913-1920, 1922/23-1925/26. Pierre. 252.79 T19  
1918/19 to date are annual.

### TENNESSEE

425. Brannen, Claude O. Taxation in Tennessee. Louisville, Ky., The Baldwin Law book co., incorporated [1920] 262p. 284.3 B73  
Bibliography: p.[253]-254.  
"The purpose of this book is to furnish an impartial study of the development of the system of State taxation in Tennessee since the constitutional revision in 1870, in order to provide a manual, topically arranged, for the use of those who are interested in the past history of taxation in the state of Tennessee, and those who desire to accomplish needed reforms in taxation... This book was begun as a thesis to meet partial requirements for the degree of Master of Arts in George Peabody College for Teachers, but it is revised and very much amplified in its present form."  
Chapter 2 is on the general property tax.
426. McClure, Wallace. The Tennessee special tax commission of 1915. (In Nat. tax assoc. Proc., 9th, 1915, p.272-278)  
An outline of attempted tax reforms in Tennessee in 1915.

427. Owens, W. A. Taxation in Tennessee. (In Nat. tax assoc. Proc., 11th, 1917, p.56-61)  
A brief statement of conditions in Tennessee in which it is recommended that the tax rate be limited by legislation and that the present exemption of \$1,000 on personal property be removed.

428. Tennessee. Dept. of finance and taxation. Report, 1921-1924.. Nashville. 252.81 F49  
Biennial.

### TEXAS

429. Puechel, F. A. Trend of taxes on agricultural land in Texas and distribution of the farmer's tax-dollar. College Station, Texas, 1925. 42p. (Texas. Agr. and Mech. College. Bul. 334)  
Most of the data contained in the Bulletin were obtained from reports and office records of the Comptroller and from the answers made by 108 counties to a questionnaire sent to county clerks and tax collectors.  
A synopsis of the bulletin follows: "State and local revenues are obtained largely from an ad valorem tax on real property, especially land. These taxes have risen greatly since 1914. In Texas the increase in taxes on agricultural land since this date has been over 120 per cent. No such corresponding in-

crease in the receipts from farm land has occurred, especially since the summer of 1920, when the great decline in the price of farm products began. This increase in taxation, then measures approximately the actual increased burden which farmers, over the greater part of the state must now carry in comparison with pre-war times.

"This Bulletin shows by means of statistical tables and graphical representations how the farmer's tax bill has increased, and also what part of his tax dollar is levied by the state, the county, and the local districts. It also shows where the tax goes which is levied by each of these jurisdictions and what percentage of the farmer's tax dollar is levied for each purpose within the jurisdiction," - p.4. Comparative charts, analyzing the farmer's tax dollar in Indiana and Texas are given (p.26-27)

430. Haney, Lewis H. Studies in the land problem in Texas. Austin, Texas, 1915. 181p. (Tex. Univ. Bul. 1915, no.39) 282 T312

Contains the following studies on taxation:

The Taxation mineral lands, by Albert M. Steiner; Taxation of rural lands in Texas, by Allen Wight; Urban land tax reform schemes, and the so-called "Houston Plan," by J. Runge; The single tax, by Lewis H. Haney.

431. Miller, E. T. State tax reform and the farmer. (In Southwestern Political Science Quarterly, v.2, no.2, Sept. 1921, p.152-160) L. C.

Paper read at the 2d annual meeting of the Southwestern political science association, Mar. 24, 1921.

Texas should follow the example of other states in appointing a committee to study the state's taxation system and to suggest reforms. Although the farmers would profit most by a reform of the tax system they are the ones who have opposed the appointment of the committee.

432. Texas. Tax commissioner. Report 1914-1916, 16th - 17th, 1925-1926. Austin. 252.83 T19

#### UTAH

433. Bailey, William. The enlarged powers and work of the Utah State board of equalization and assessment. (In Nat. tax assoc Proc., 13th, 1920, p.22-35) Includes discussion.

After describing briefly Utah's tax system including taxation of transient livestock the author writes:

"In conclusion, I wish to state squarely and with all the force that my command of language will permit, that there is an absolute necessity for a centralized power to equalize taxation within the state. County taxing officials do not assess the property within their respective counties any higher than



is absolutely necessary to supply revenue for local purposes, consequently one county may be assessed for twice the proportionate values of another county and of course this county would pay twice the amount of state taxes that its more fortunate neighbor would pay. In short, unless there is a centralized power for equalization, the assessed values in any given county will depend upon the needs of that county for local revenue and the assessed values throughout the state will vary just as the needs for local revenue vary. Some people may say that a separate assessment of a certain class of property for state purposes would obviate this difficulty. Such a system would lead to extravagance in the use of public funds and, furthermore, there is just as much need for equalization within the respective counties as there is for equalization between the counties themselves. A board of equalization composed of capable, high-minded men with sufficient authority to supervise and equalize taxes within the state presents the logical solution for this problem of equalization." - p.29.

434. Patterson, C. S. Report of special tax commission of Utah. (In Nat. tax assoc. Addresses and proc., 6th, 1912, p.425-433)  
Describes the work and plans of the special tax commission of Utah organized in 1911.
435. Utah. Board of commissioners on revenue and taxation. Final report, 1912. Salt Lake City. 252.85 Ut1
436. Utah. State board of equalization. Biennial report, 1894-1917/18, 14th, 1923-24. Salt Lake City. 252.85 Eq2

#### VERMONT

437. Mixter, Charles W. Farm mortgages and double taxation in Vermont - situation and remedy. (In Nat. tax assoc. Addresses and proc. 1st, 1907, p.358-363)  
After explaining the present double taxation in Vermont due to taxation of mortgages, the author suggests two plans of reform: (1) the abolition of all taxation of mortgages on taxable real estate, This he considers the best plan, but one not likely to be adopted; and (2) the adoption of a collection-at-the-source division-of-equity plan. Under this plan the mortgagor pays the tax and uses the tax receipt as part payment of future interest on the bond, similar to the way in which the tenant in England pays the income tax and tenders the receipt to the landlord in payment of his rent.
438. Vermont. Commissioner of taxes. Biennial report, 1906-07, 1912-1926. Montpelier. 252.87 T19

VIRGINIA

- 438a. Bureau of municipal research, New York. County government in Virginia; report on a survey made for the governor and his Committee on consolidation and simplification. Richmond, Va., D. Bottom, Superintendent of public printing, 1928. 100p.

This survey of county government in Virginia includes recommendations in regard to local tax administration and school finance.

439. Bureau of municipal research, New York. Organization and management of the state government of Virginia; report on a survey made for the governor and his Committee on consolidation and simplification. Richmond, Va., D. Bottom, Superintendent public printing, 1927. 156p. 280 b89

In the chapter on tax administration a plan is outlined for the consolidation of the tax functions of Virginia.

440. Freeman, Douglas S. Taxation conditions in Virginia. (In Nat. tax assoc. Addresses and proc., 5th, 1911, p.67-74)

After reviewing taxation conditions in Virginia the author concludes:

"Viewing the situation as a whole, we are at the turning of the ways. Conditions could hardly be worse: we must choose between decentralized and centralized administration; we must either exact a proper revenue on an equitable basis or intrust the State's revenue to the tender mercies of local assessors." - p.74

441. Page, Thomas Walker. The movement for tax reform in Virginia. (In Jour. of Political Economy, v.24, no.8, Oct., 1916, p.737-754) 280.8 J82

This review of efforts to reform Virginia's tax system does not contain any reference to agriculture other than brief statements to the effect that the farmers supported this or that measure.

442. Russell, John H. Sectionalism a hindrance to tax reform in Virginia. (In Nat. tax assoc. Bul. v.11, no.3, Dec. 1925, p.81-87)

Before there can be any progress made in tax reform in Virginia the author states that there must be a "reconciliation of the conflicting economic interests of the two sections of the state," namely the rural west and the industrial east. This can be obtained by a constitutional amendment which would remove the obstacles in the way of treating tangible and intangible property alike for the purposes of taxation. The next step would be the adoption of the principle of segregation in regard to the taxation of real estate.

443. Snively, Tipton R. Conflict between state control and local self-government. (In Nat. tax assoc. Proc. 18th, 1925, p.129-142)

"The purpose of this paper is, first, to emphasize a few important facts concerning the powers and duties of the state in relation to the locality, and secondly, to point out the effects



of an exaggerated policy of local self-government, as illustrated in my own state of Virginia." - p.130

The author describes the various tax units in Virginia and tells briefly of unsuccessful attempts to secure centralized control of the tax system.

444. Snavely, Tipton R. The taxation of negroes in Virginia. [Charlottesville, Va., The Michie co. printers, pref. 1916] 97p. (Publications of the University of Virginia. Phelps-Stokes fellowship papers) L. C.

The real estate tax is the principal tax paid by the negro and he is at a disadvantage in the payment of this tax because he usually has a small holding and is frequently assessed at a higher value than his white neighbor.

445. Sydenstricker, Edgar. A brief history of taxation in Virginia... Issued by the Legislative reference bureau of Virginia. Richmond, D. Bottom, superintendent public printing, 1915. 66p. L. C. Reprinted by courtesy of the Richmond Virginian.

This brief history traces the development of the revenue system of Virginia from the first meeting of the House of Burgesses in 1619 to 1913.

446. Tucker, Robert H. Progress in Virginia toward simplification and economy in government. (In Amer. Political Science Review, v.20, no.4, Nov., 1926, p.832-836)

Reviews Governor Byrd's program for simplification of government in Virginia including the proposed changes in tax administration.

447. Tucker, Robert H. Tax reform in Virginia. (In Nat. tax assoc., Bul., v.10, no.4, Jan. 1925, p.109-113)

After sketching the work of various commissions in the "struggle for tax reform in Virginia," the author concludes:

"It is significant, though in no way surprising, that these different investigating commissions, after pointing out the defects of the state tax system as a whole, should have fixed upon the lack of unified administrative control as the one outstanding weakness in the present tax situation in Virginia. Tax laws cannot be expected to administer themselves; nor can equality and uniformity be attained or approximated, while a hundred or more different standards of assessment are being applied in the various localities of the state. It is also futile to expect through the process of equalization alone to overcome the evils of bad assessment. A recognition of these facts, and the provision of the necessary machinery for the just and effective administration of the tax laws, must come as the first step in the reform of taxation in this state." - p.113.

448. Virginia. General assembly. Joint committee on tax revision. Report, 1914. Richmond, 1914. 298p. 252.89-T19  
 After pointing out some of the defects of the taxation of real estate in Virginia the committee recommends two laws, one involving partial segregation, the other involving the establishment of a state tax commission.
449. Virginia. State library, Richmond. A bibliography of taxation in Virginia since 1910, comp. by Wilmer L. Hall, assistant state librarian. Richmond, D. Bottom, superintendent of public printing, 1926. 38p. (In its Bul. v.16, no.1, 1925) L.C.  
 This bibliography contains 218 entries most of which are briefly annotated. The index contains no entries under farm or agriculture.
450. Virginia. State tax board. Bulletin on the effect of segregation in Virginia. Richmond, Va., 1916. 8p. L.C.  
 This is a catechism of taxation in Virginia based on conditions in 1915.
451. Virginia. State tax commission. First report ... 1924-1925; and plans for segregation of the subjects of taxation, and for equalization of taxes, and recommendations to the General Assembly, 1926. Richmond, 1926. 69p. (Its Bulletin 37) 252.89-T192  
 Continuation of the Report of the State tax board.  
 "Publications relative to the tax laws of other states in the office of the State tax commission": p.67-69.  
 Suggestions for Tax Reform, by Governor-Elect Harry F. Byrd is included in the report. In regard to agriculture he wrote:  
 "To my knowledge agriculture in Virginia is bearing a heavier burden of taxation, in terms of net income, than any other industry is bearing. The State would be quickly rewarded by a readjustment of our tax burden in order to give reasonable relief to agriculture and stimulate and encourage the progress of the basic industry of the State.  
 "The farmers of Virginia, as elsewhere, have suffered a deflation which depressed the price of all they had to sell while continuing the high war price level of most of the necessities they buy. With characteristic intelligence and sanity the Virginia farmer made no demand for legislative panaceas. He set himself to the task of economic rehabilitation by hard work and the elimination of non-essential expenditures. He has the right to demand that his government be likewise conducted with the same rigid economy and business simplicity.  
 "I favor the removal of the State tax on land and tangible personal property, which will do much to accelerate the slowly returning prosperity of the Virginia farmer and will also help the householder and wage earner." - p.19.



452. Virginia. Tax commission. Report to the General assembly of Virginia by the Tax commission appointed to make an investigation of the system of assessment, revenue and taxation now in force in this state. William Hodges Man, Chairman. Richmond, Va. [The Richmond press, inc., printers] 1911. 369p. L. C.

This commission found that the administration of the tax laws, rather than the laws themselves, was faulty. To correct this situation it was recommended that a permanent unpaid tax commission of nine be created with power to equalize assessments among the counties and cities, to remove commissioners of revenue for neglect of duty and to formulate rules for "uniform assessment of improvements and for the general enforcement of the revenue law." Other recommendations include the doing away with the land assessor and placing this work in the hands of the commissioners of revenue.

453. Virginia state chamber of commerce. Finance document, no.1 - 4. Richmond, 1925.

Contents: no. 1. Tax conditions in Virginia; no.2. Virginia revenues and expenditures; no.3. Tax administration in Virginia and other states; no.4. Tax needs in Virginia.

#### WASHINGTON

454. Arney, C. E. Suggestions for the control of public expenditures. (In Nat. tax assoc. Proc., 19th, 1926, p.238-251)

Discusses control of public debt, the budget, taxpayers' organizations, systems of management, highway finance and administration, and school finance and administration, drawing illustrations from Washington State.

455. Custis, Vanderveer. Administrative problems in Washington. (In Nat. tax assoc. Addresses and proc., 6th, 1912, p.495-498)

Part of a round table discussion on administrative tax problems.

456. Custis, Vanderveer. The state tax system of Washington. Seattle, The University, 1916. 142p. L. C.

"The book is published by the University Extension Division of the University of Washington, and reads as though it originated in a series of extension lectures, designed to give the people of that state instruction in the general principles of taxation as well as knowledge of their own system. No definite program of reform is advocated. Yet one gathers that the author favors centralized administration, a state income tax, partial separation, and a little classification. It is hard to point to any other one volume that contains so extended a survey of state and local taxation in the United States. It is a pity that it is printed in such fine type that it is very trying to read." - Review by Carl C. Plehn in American Economic Review, June, 1927, p.418.

The problems of assessing rural lands are discussed on p. 56-58.

457. Parish, Thomas A. Assessors and assessments. (In Internat. tax assoc. Addresses and proc., 3d, 1909, p.333-344; discussion p.350-355)

The author discusses some of the problems of the assessor based on his experience as Assessor of King County, Washington.

458. Washington. State board of equalization. Minutes and official proceedings, 1891-1920. Olympia. 252.91 Eq2M

459. Washington. State tax dept. Biennial report, 2d-3d; 1918/19-1920/22. Olympia. 252.91 T192

Preceded by State Board of Tax Commissioners' Biennial report, 1907-1916.

### WEST VIRGINIA

460. National industrial conference board, inc. The tax problem in West Virginia. N. Y. National industrial conference board, inc., 1925. 235p. L.C.

In the study of comparative burdens of taxation it is pointed out that the average per capita tax in agricultural counties in West Virginia is higher than in similar counties in other states.

"This study of the tax problem in West Virginia does not lay claim to comprehensiveness; it treats only of the outstanding issues relating to taxation that have attracted legislative and popular attention in recent years. After listing the principal constitutional and statutory provisions of a general nature relating to the fiscal requirements of state and local governments, and describing briefly the revenue system in operation in West Virginia today, the report presents facts and figures bearing on the growth of taxation, public expenditure and indebtedness in West Virginia, followed by statistical and other data which present comparisons between West Virginia and some neighboring states whose industrial products enter into frequent competition with each other. The larger part of the report is, however, devoted to a discussion of five questions that have commanded considerable interest in the past decade or two, namely, the absence of state equalization under the general property tax system, the taxation of personal property, the system of state aid for education, the gross sales tax and the taxation of natural resources." -p.223.

461. Townsend, T. C. State supervision of assessments. (In Internat. tax assoc. Addresses and proc., 3d, 1909, p.345-350) Includes discussion.

This is a brief review of the progress made in West Virginia in taxation.

462. Townsend, T. C. Taxation work in West Virginia. (In Internat. tax assoc. Addresses and proc., 4th, 1910, p.165-187) Includes discussion.



- 055.9 no1 The author points out that West Virginia has made progress in tax reform since the revision of tax legislation in 1904 in spite of the handicap of the general property tax. "The tax Department has been an important factor in the movement in West Virginia for a more just system of taxation."
- 1938 The results which West Virginia has sought to accomplish are summarized as follows:
- 1938 "First: A complete separation of the sources of state and local revenues, which has been practically realized.
- 1938 "Second: A more equitable distribution of tax burdens. This has also been accomplished to a degree far beyond the expectations of the most earnest advocates of a revision of our revenue system, and
- 1938 "Third: Economy in the expenditure of the money raised by taxation. This is being accomplished through the system of uniform accounting." - p.173.

463. West Virginia. State tax commissioner. Biennial report, 5th - 11th; 1912/13-1925/26. Charleston. 252.955 T19

464. West Virginia. Tax commission, 1925. Report to the Legislature, of the state of West Virginia, 1927 session. Charleston, 1927. 204p.

The commission reviewed condition of expenditures and revenue in West Virginia and recommended certain changes including the classification of property for taxation and the elimination of the direct levy for state purposes.

#### WISCONSIN

465. Adams, T. S. The income tax as a substitute for the property tax on certain forms of personalty in the state of Wisconsin. (In Internat. tax assoc. Addresses and proc., 4th, 1910, p.87-110, 122-138) Includes discussion.

After comparing the income tax with other taxes which might be substituted for the property tax, the author explains his plan for tax reform in Wisconsin as it would apply on the farm and in cities and villages. He claims that the greatest advantage would come through the necessary administrative reform.

466. Hager, Beatrice, and McCarthy, Katherine O'Shea. List of references to studies and articles in the Wisconsin legislative reference library comparing tax burdens on various classes of property in Wisconsin, and comparing tax burdens in Wisconsin with those in other states, with special reference to the effect on industry. [Madison, Wis., 1927] 8p. Typewritten.

467. Hibbard, B. H., and Allin, B.W. Tax burdens compared. Farm-city-village. Madison, 1927. 26p. (Wis. Agr. Exp. Sta. Bul. 393)  
A digest of this bulletin is given on the inside of the cover as follows:

"Farmers in Dane county, in 1924, paid as direct taxes nearly three times as large a percentage of their net incomes as did city and village people.

"During the war period the percentages of incomes absorbed by taxes paid by farm, city, and village people were practically the same; but since that time real differences have developed.

"The burden of farm taxes has not only increased relatively more than that of city and village taxes since the war, due to disparity of incomes, but since the pre-war period the farm group has also been more seriously burdened by the increased requirements of government than has either of the other two groups.

"The reasons for farmers being more heavily burdened are:

(1) The failure of farm incomes to increase as nearly in proportion to tax increases as have city and village incomes, (2) the operation of the general property system of taxation during the period of deflation."

The bulletin is illustrated with charts showing the following information for farmers, city people and villagers in Dane county: percentages of net incomes absorbed by taxes, 1924; average taxes paid and average net incomes 1924; average taxes and average net incomes, 1918-1919, and 1923-1924; percentages of pre-war, war period, and present net incomes absorbed by taxes; average pre-war, war period and present net incomes. "Present" in each case means 1923-1924.

In addition to the tables accompanying the charts the following are given: amount of each kind of tax paid by each group; percentage of total income and average net income of each income class for each group.

An illustration on the cover shows the part of the farm, the city, and the village dollar spent for taxes.

468. Lyons, Thomas E. Supervisors of assessment and the Daniels decision. (In Nat. tax assoc. Proc. 7th, 1913, p.172-186)

In concluding this discussion of the system of supervising assessments in Wisconsin the author writes:

"Experience has taught the futility of maintaining an expensive centralized department for the improvement of tax conditions and limiting its powers to writing hortatory letters to heedless assessors and the preparation of learned reports to stand on dismal shelves and gather dust and fly-specks. Efficiency in tax administration requires strong and intelligent direction from above, coupled with power to compel attention from subordinates below, commanders in camp and lieutenants in the field to make counsel bear fruit in consequence. Supervisors of assessment with the right to reassess are potent agencies for that purpose." - p.185.

469. National industrial conference board, inc. The tax problem in Wisconsin. N. Y., 1924. 163p. 284.5 N212

"The present study deals with the tax problem in Wisconsin chiefly from the standpoint of industry. It is fully recognized, however, that there are other aspects of the tax situation,



particularly its relation to agriculture and mining, which are of no less importance and interest; but the detailed study of these did not come within the scope of the present investigation."-Foreword.

Of special interest are the sections on the comparison of tax burdens by leading manufacturing and agricultural counties, and the taxation of forest lands.

The review of this book by H. L. Lutz published in the American Economic Review for March, 1925, p.140-145, and in the Bulletin of the National Tax Association for Dec., 1924, p.96-100, is answered by L. R. Gottlieb in the American Economic Review for June 1925, p.292-294 and in the Bulletin of the National Tax Association for Jan. 1925, p.130-132.

470. Wisconsin. Legislature. Interim committee on administration and taxation. Report. Madison, 1926. 72p. 252.97 T19[R]

"The members of this committee held widely divergent views regarding taxation, but upon this we are agreed. Wisconsin should adhere to its 'pay as you go' policy; and the fundamental problem is how to reduce expenditures. We are also agreed that taxes cannot be reduced until expenditures are reduced, and that unless taxes can be reduced little is to be gained by trying to shift tax burdens.

"For these reasons, we recommend only comparatively minor changes in our tax laws. As we see it, the most important thing at this time is to so organize the state government that total expenditures will be reduced. Until such reductions have actually been made, fundamental changes in tax policies are more likely to do harm than good." - p.31.

The appendix contains financial tables showing:

"1. Receipts and Disbursements of the State and its Political Subdivisions, 1924.

"2. Taxes from Every Source Raised for all Purposes during the Fiscal Year ended June 30, 1926.

"3. State Aids Returned to Counties, Cities, Towns, Villages and School Districts, Fiscal Year ended June 30, 1926.

"4. State and Local Indebtedness of all states.

"5. Percentage of the Total Income Taken for State and Local Taxes in All States, 1919 and 1924, with Percentages of Increase." - p.61.

471. Wisconsin. Tax commissioner. Biennial report, 3d - 12th; 1905-1924. Madison. 252.97 T19

#### WYOMING

473. Wyoming. State board of equalization. Biennial report, 1919/20-1923/24. Cheyenne. 252.99 Eq2Re

FOREIGN COUNTRIESAFRICA

474. Cape of Good Hope. Valuation commission. Report of the Valuation commission. Cape Town, Cape times limited, government printers, 1913. 22p. L. C.

At head of title: Union of South Africa. Province of the Cape of Good Hope.

From a study of the history of valuation in the Province of the Cape of Good Hope and of the systems in various other countries, the commission concludes that the existing system of valuation has failed and recommends the creation of a Valuation Department "which shall organize, control and supervise all valuations throughout the Province." The Commission further recommends that the basis of land valuation shall be the ordinary selling value of the land and that "improvements which are of a reproductive agricultural nature" shall be exempt from taxation for a period of five years.

475. Kock, M. H. de. An analysis of the finances of the Union of South Africa. Rev. and ed. ed. Cape Town and Johannesburg, Juta & co., ltd., 1927. 377p. L. C.

This book deals with the development of the tax system of the Union of South Africa and with the measures taken to meet increasing expenditure and put the Union's finances on a sound basis.

There is a discussion of the land tax.

476. Lebel, A. Roland. L'impôt agricole au Maroc "le tertib." Paris, E. Larose, 1925. 185p.

"Bibliographie": p.[10]-11.

Outlined the history of the taxation of agricultural products in Morocco from the days of the Mohammedan law which made it a religious duty to the most recent "dahir" of 1915, and discusses its working and its results. In the author's view it is a story of increasing prosperity, as evidenced by the tables in the appendix.

477. McPhee, Allan. The economic revolution in British West Africa. London, George Routledge & sons, ltd., 1926. 322p. (Studies in economics and political science... no.89 in the series of monographs by writers connected with the London school of economics and political science)

Bibliographical footnote.

For references to the development of taxation in British West Africa see the index.

478. Southern Rhodesia; farming returns for income tax purposes. (In Rhodesia Agricultural Journal, v.19, no.5, Oct. 1922, p.515-522)  
24 R34

This is an explanation of the principles governing the assessment of farmers' incomes and of the records necessary to enable them to fill out the forms for farming returns.



ARGENTINE REPUBLIC

479. Becu, Teodoro. Impuestos al mayor valor de la propiedad innueble; su aplicación en la Republica Argentina. Buenos Aires, Impr., "Alsina," 1914. 363p. L.C.  
 Thesis - Buenos Aires.  
 Bibliographical foot-notes.  
 Discusses the general subject of increment value duty on property and its application to conditions in the Argentine Republic. Criticises two bills before Congress in 1912.
480. Buenos Aires (Province) Dirección general de rentas. Memoria de la valuación territorial de 1912. Buenos Aires, M. Beades & cía., 1913. 137p. L.C.  
 Method of valuation of land for taxation in the province of Buenos Aires in accordance with the law of March 15, 1912.

AUSTRALIA AND NEW ZEALAND

481. Copland, D. B. Some problems of taxation in Australia. (In Economic Jour. v.34, no.135, Sept. 1924, p.387-397)  
 There is a lack of uniformity in the tax systems of the various states and a need for a separation of sources for state and federal taxation.
482. Great Britain. Colonial office. Australasia. Papers relative to the working of taxation of the unimproved value of land in New Zealand, New South Wales, and South Australia. London, Printed for H. M. Stationery off., by Darling & son, ltd., 1906. 47p. ([Gt. Brit. Parliament. Papers by command] Cd. 3191) L. C.  
 These papers report favorably on the results of the system of taxing unimproved land values in New Zealand, New South Wales, and South Australia.
483. Great Britain. Colonial office. Queensland. Papers relative to the working of taxation on the unimproved value of land in Queensland. (In continuation of Cd.3761. September, 1907) Presented to both houses of Parliament by command of His Majesty, Jan., 1908. London, Printed for H.M. Stationery off., by Darling & son, ltd., 1908. 21p. ([Parliament. Papers by command] Cd. 3890) L.C.  
 The unimproved land value tax in Queensland is a local tax which has met with little or no opposition. Although no very thorough study has been made of the results of this tax it appears to restrict speculation in land and to encourage improvements.
484. Great Britain. Foreign office; New South Wales. Papers relative to the working of taxation of the unimproved value of land in New South Wales. (In continuation of Cd. 3740, September, 1907) Presented to both houses of Parliament by command of His Majesty, September, 1907. London, Printed for H. M. Stationery off., by

Darling & son, ltd., 1907. 36p. ([Parliament. Papers by command] Cd.3761) L.C.

This report contains statements as to the provisions of the law providing for the taxation of unimproved value of land in New South Wales. It is stated that the law is so new that it is not possible to note the actual effects of it.

485. Heaton, Herbert. Land legislation, tenure, and taxation. (In Australian Encyclopaedia, 1925, v.1, p.711-714)

Contains a concise statement of the federal and state land taxes in Australia with a discussion of the effect of these taxes on size of holdings.

486. Heaton, Herbert. The taxation of unimproved value of land in Australia. (In Quarterly Jour. of Economics, v.39, no.3, May, 1925, p.410-449)

This is a discussion of the taxes on unimproved land in the several states and in the Commonwealth of Australia. The reasons for taxing unimproved land values are summarized as "(1) The need for more revenue and for new sources of public income; (2) The desire to secure for the community some of the 'unearned increment' of land; (3) The desire to break up big estates and to bring idle or under-utilized land into better use." The problems of valuation are discussed as well as some of the results of this system of taxation.

The following statistical tables are given: number of estates by size groups alienated in 1910 in the Commonwealth exclusive of Queensland; number of taxpayers, 1913-1914, classified by taxable balance of unimproved value; average unimproved value of land in 1910 grouped by taxable grades; unimproved value of land passing out of taxable field by breaking up large estates through sale or transfer, 1910/11-1920/21; proportion of country land disposed of to total ownership of country land in grade, 1910/11-1913/14; unimproved value of lands bought and sold and ratio of sales to purchases by taxable grades, 1910-1917[?]; decrease in absentee ownership, 1901-1920; distribution of taxpayers by taxable grades, 1913/14-1919/20; number and size of small holdings with percentage of increase or decrease, 1910/11 and 1920/21; and average unimproved value of all country lands, of country lands bought, and of country lands sold, by taxable grade, 1910/11..

487. Le Rossignol, J. E. Rating on unimproved values in New Zealand. (In Nat. tax assoc. Addresses and proc. 1st, 1907, p.273-285)

This is a brief sketch of the taxation of unimproved land values in New Zealand. Replies to a questionnaire on the working of the tax are quoted. The author concludes as follows: "Up to the present time the economic effects of rating on unimproved values have been insignificant. The most notable feature of the system



is the shifting of the burden of local taxation from one class of taxpayers to another. It is an interesting phase of the tendency which prevails throughout Australasia toward an equalization of wealth by means of legal transfer of the property of the wealthier classes to the pockets of their poorer neighbors. How far this process will go it is impossible to foretell, but that its ultimate results will be beneficial to the majority of the people is by no means certain." - p.284.

488. Mills, Stephen. Taxation in Australia. London, Macmillan and co., 1925. 278p. L. C.

"This small work is an attempt to give an outline of the development of taxation, indirect and direct, in the Colonies (now States) of the Australian group, with a short account of origins, and with references ... to the constitutional changes which culminated in the creation of the Commonwealth of Australia as a federation under the British Crown." - Preface. The states covered are New South Wales, Victoria, Queensland, South Australia, Western Australia and Tasmania. Federal taxes are also considered. The land tax holds a prominent place throughout.

489. Taxpayers' association of Victoria, Australia. Income and land taxes in Australia. (In Nat. tax assoc. Bul. v.13, no.4, Jan. 1928, p.102-108)

This is a "summary of taxes upon income and land imposed by the commonwealth and states of Australia."

## AUSTRIA

490. Bauer, J. R. v. Das problem der bodenbewertung bei einer vermögensabgabe in Österreich. (In Deutsche landwirtschaftsgesellschaft für Österreich. Arbeiten, 1918, no.2, p.72-84) 19 D484

"This is a contribution to discussions of the property tax for Austria. Projects for raising the needed income by increasing existing taxes or inaugurating new ones, land tax legislation of foreign countries, and methods of valuation, are discussed and compared. The author urges the appointment of a committee of inquiry, including some selected landowners." - Experiment Station Record, v.42, p.88.

491. Kallbrunner, H. Tax of sales and transfers of goods as affecting agriculture. (In Internat. Review of Agricultural Economics; n.s., v.2, No.3, July/Sept 24, 1924; p.480-481)

These notes are based on the following publications: Bundesgesetzblatt für die Republik Österreich 1923; and Nachrichten der deutschen Landwirtschaftsgesellschaft, 1923. The Austrian National Council (Nationalrat) voted a tax on the transfer of goods which

bore very heavily on agriculture. Various decrees were passed in 1923 to simplify the system. Among these was the "block" tax which permitted the tax to be paid once for all at the time of the original transfer, the person paying the tax being allowed to pass on the charge to the purchaser. This tax affected grain, dried beans, chick peas, lentils, flour, fruit, vegetables, potatoes, and some other products. By another decree certain imported articles were exempt from the transfer tax. Another decree provided for the modification of the tax for small farmers.

492. Perin, René. Das problem des unverdienten wertzuwachses und dessen besteuern, mit besonderer rücksicht auf Österreich. Wien, Manz, 1912. 151p.  
 "a discussion of taxation of unearned increment and of legislation on the subject in Austria.
493. Schläger. Landwirtschaftliche steuerfragen. (In Deutsche landwirtschaftsgesellschaft für Österreich. Nachrichten, n.f. 4, hft. 46/47, Nov. 18, 1920, p.238-243) 19 D484N:  
 "The new Austrian regulations regarding taxes on agricultural income, especially on profits from forest cutting, new exemptions allowed, and the classification of agricultural property for the purpose of tax assessment, are set forth here in minute detail." - Experiment Station Record, v45, p.492.
494. Van Sickle, John V. Taxation of land in Austria. (In Jour. of Land and Public Utility Economics, v.1, no.2, Apr. 1925, p.215-225).  
 In this article the Austrian land tax is described as it is "a good example of the European method of assessing land income." The cadastre of 1869, the classification of land for assessment, the land tax, and the building tax are described.

#### BELGIUM

495. Balon, Joseph. L'impôt foncier. Bruxelles, E. Bruylant, 1924. 168p. L.C.  
 An account of land taxation in Belgium based on various laws passed between October, 1919, and February, 1924.
496. Gerard, Max-Léo. La taxation des bénéfices agricoles en Belgique. (In Revue Économique Internationale, Année 16, v.2, no.1, Apr.25, 1924, p.38-70)  
 "A résumé is given of outstanding opinions with respect to debated phases of the income tax upon agriculture, together with a commentary upon the Belgian law of 1919 and the conclusions of the National Commission for Agricultural Production. The income taxes paid from large and small holdings are compared, showing that



the large holdings normally pay more per hectare than the small ones. The questions of the inclusion of the salary of the operator and the income on invested capital are discussed, together with the rate of personal income in agriculture, and the taxable capacity of Belgian agriculture in particular." - Experiment Station Record, v.51, p.891.

497. Rowntree, B. Seebohm. Land and labour: Lessons from Belgium. London, Macmillan and co., ltd., 1911. 633p. 282 R79

Chapter 22, p.318-338 is devoted to the System of taxation in Belgium. It appears from this study that the Belgium taxation system is based on an obsolete assessment and that it is not such as to encourage agriculture. Tables are given for 1905(?) showing actual present value, rent, cadastral revenue, and land tax of agricultural lands and buildings; rent, taxable rental value and tax paid on town house, farmer's house, and business house; and per capita tax in Belgium and in the United Kingdom.

498. Wight, E. V. D., and Wolfe, A. J. Taxation in Belgium. Washington, Govt. print. off., 1924. 23p. (U. S. Bureau of foreign and domestic commerce. Trade information bul. no.249) 157.7 C76Dt

This report "deals with taxation laws of Belgium as enforced in the beginning of 1924." The real estate tax is based on a revision of the cadastre which was used without revision up until the World War, even though the original assessment had been made nearly 100 years ago.

#### BOLIVIA

499. McQueen, Charles A. Bolivian public finance. Washington, D. C. 1925. 126p. (U. S. Bureau of foreign and domestic commerce. Trade promotion series, 6) 157.54 T67

This summary of the public finance of Bolivia contains a statement regarding the tax on yield of land-mortgage bonds and the tax on the transfer of real property.

#### BRAZIL

500. Magalhaes, Carlos Leonci de. Conferencia realizada no salao nobre do Club commercial, no dia 5 de maio de 1922 ... sobre o seguinte thema: 1) Refutacao das doutrinas de Henry George, 2) Perigo que ameaca a lavoura e o governo de S. Paulo se for creado o imposto territorial, como substitutivo dos impostos de exportacao, sobre-taxa e transmissao de propriedade. Sao Paulo, Seccao de obras d' "O estado de S. Paulo," 1922. 87p. (Sociedade rural brasileira) 280 M27

Many economists are quoted in refutation of the doctrines of Henry George and in showing the danger to Sao Paulo in substituting the land tax for other forms of taxation

CANADA

501. Beckett, S. E. Taxation in British Columbia. - (In Jour. of Political Economy, v.32, no.4, Aug. 1924, p.416-440).

After reviewing briefly the tax situation in British Columbia the author suggests certain changes which should be made in the form of particular taxes. These suggestions include one defining improvements. Further suggestions are made as to the division of the sources of provincial and local revenues.

502. British Columbia. Board of taxation. Reports of the board of taxation with a report on taxation in the Province of British Columbia, by Robert Murray Haig. Victoria, B. C., 1919. 135p. L. C.

This volume contains two reports of the Board of Taxation, the draft of a proposed taxation act, and "A Brief Account of the Revenue Situation in the Province of British Columbia, with Some Comments and Suggestions, by Robert Murray Haig.

The report of the Board of Taxation included recommendations for a tax based on the rental value of farm lands and for a progressive tax on the unearned increment from the sale of land. Prof. Haig referring to these recommendations writes: "The suggestions that farm lands be taxed on a basis which recognizes net yield as the controlling factor, and which discriminates even more than at present in favor of the operated farm equipped with reasonable improvements, are interesting and important. Any step in this direction should be preceded, however, by careful investigation which would attempt to reveal what could be rationally expected from the change in the directions both of encouragement to agriculture and of effects upon the finances of the Province. The present arrangement in regard to the taxation of real estate appeals to the investigator as not being so seriously unjust and oppressive as to demand hasty alterations at once without an opportunity for preliminary study and analysis." - p.997.

503. Canadian tax conference. Proceedings of the 1st-2d annual convention of the Canadian tax conference, 1923-1924. Toronto, Citizens' research institute of Canada, 1923-1924. 2v.

These conferences were held under the auspices of the Citizens Research Institute of Canada.

The articles of especial interest are the following: 1st 1923 Dominion taxation, by H. R. Kemp. - Taxation for Provincial purposes in Quebec, by J. A. Bégin. - Taxation and the ordinary citizen, by Horace L. Brittain. - Where are we drifting? The problem of taxation with particular reference to the four western Provinces, by C. J. Yorath. - Recent tax developments in Manitoba, by Arch. B. Clark. - Federal taxation, having regard to war expenditures, by D. A. Cameron. - Is free education too expensive? by Travers Sweatman. - Taxation in New Brunswick, by W. C. Keirstead.

2d. 1924. Symposium on the Soundness and equity of the real



property tax as related to lands and buildings locally assessed in its present form of an annual tax on assessed capital values, by A. B. Clark, R. Hunter Young, and O. D. Skelton. - Educational costs, by S. A. Cudmore.

504. Clark, Arch. B. Recent tax developments in Western Canada. (In Nat. tax assoc. Proc., 13th, 1920, p.49-68)

The author, who was a member of the commission appointed to inquire into the growing burden of taxes in Manitoba, points out that when the period of real estate inflation was over in Western Canada the system of 'single tax limited' which had been adopted became inadequate. The result was a "movement toward the broadening of the basis of taxation. It is with the causes and extent of that movement" in both rural and urban communities that this paper is concerned.

505. Clark, Arch. B. Taxation in the Western Provinces of Canada. (In Nat. tax assoc. Proc., 8th, 1914, p.434-447)

This is "a sketch of the revenue system of the Western Provinces of Canada...It is only in rural districts that land is the sole subject of taxation, and that for the obvious reason that there is nothing else from which a revenue could be conveniently raised, the value of buildings in rural districts being relatively insignificant... "The truth seems to be that in Canada, as in Australia, the motive power behind the movement towards concentrating taxation on unimproved land values is the belief that it will avail to check the speculative holding up of land by absentee owners. The rapid advance in land values too during the years of the boom has made the policy of concentration more feasible than it would otherwise have been. But, now that the boom is over and the shrinkage in land values has begun, the need of a wider basis for the revenue system of the cities and towns is becoming apparent. It is now common knowledge that Vancouver itself - the holy city of the single tax devotee - is likely to be compelled in adversity to re-impose partially at least a tax on improvements." - p.446.

506. Dixon, F. J. The progress of land value taxation in Western Canada. (In Nat. tax assoc. Proc., 8th, 1914, p.405-415)

After summarizing the land value taxation systems in British Columbia, Alberta, Saskatchewan, and Manitoba, the author concludes: "Land value taxation has taken root in the fertile soil of Western Canada, and it is growing; it will grow.

"Practically all of the rural municipalities west of the great lakes, exempt improvements from taxation, a majority of the towns and cities are moving in the same direction; British Columbia now gets part of her provincial revenue from the taxation of land values, Alberta, and Saskatchewan propose to do likewise; the federal government leases mineral claims, timber limits, etc., instead of selling them; the principle that the land belongs to all the people is thus recognized in all departments of our government, municipal

provincial and federal, and there is a constant demand for a fuller application of this principle. Will land value taxation develop into the single tax? An increasing number of us sincerely hope so. We have no dread of what is called for by the instinct of mankind. Nor think we that God's world will fall apart, because we tear a parchment more or less."

507. Good, William C. Production and taxation in Canada, from the farmers' standpoint. Toronto, Ont., J. M. Dent & sons, ltd., agents for the Garden City press, Ste. Anne de Bellevue, P. Q.; 1919. 133p.

The substance of the present volume was originally published in a series of letters to the Farmers Advocate in the spring of 1916.

The author maintains that the "solution of our rural problem from the economic standpoint lies in securing equity in the distribution of wealth. This... lies, first in the social appropriation of the ground rent and in the maintenance of freedom of exchange. A second step may become necessary, in the way of public ownership or other form of co-operative effort; but the socializing of the ground rent is fundamental." - p.95.

508. Hunt, Theodore A. Taxation systems of Northwest Canada. (In Internat. tax assoc. Addresses and proceedings, 2d, 1908, p.285-298)

This is a brief description of the tax system of Manitoba both rural and urban districts, with some references to the municipal systems in Saskatchewan and Alberta.

509. Keirstead, W. C. Rural taxation in the province of New Brunswick. (In Jour. of Political Economy, v.34, no.6, Dec: 1926, p.669-690)

After describing "the complexities and inequalities" of the present Rates and Taxes Act the author concludes: "The time has arrived for provincial and municipal co-operation in the administration of taxation. So far in the life of the province there has been segregation in taxation and independence in administration. Municipalities have imposed direct taxes upon property and incomes and have practically denied the right of the province to tax the same sources... The province must find other sources of taxation. In the nature of the case this province must resort to some direct taxation of the property and incomes of citizens. Already the western provinces have direct taxes upon real estate, and two provinces impose direct income taxes for provincial purposes. It is evident that increased revenue must be found by a more general system of taxation. The time is therefore ripe for a larger co-operation between the province and the municipalities in the administration of taxation. The province should provide the supervision and expert assistance and the municipal officers should assess and collect the property taxes. The province should enact and administer a provincial income tax, and a certain percentage of these taxes



should be used for provincial purposes."

The following statistical tables are given: Total, French rural, and urban population, 1901, 1911 and 1921; area, total and rural population, census valuation of farm values and of farm products, and municipal valuations by counties, 1921; estimated wealth of the province as given by the Dominion Bureau of Statistics, 1921; statistics of schools for 1923-1924; amount provided for local schools by province, county, and district, 1880, 1890, 1901, 1911, 1921, 1923; statistics regarding highway taxes, 1923.

510. McKilligan, John B. Taxation in British Columbia. (In Internat. tax assoc. Addresses and proceedings, 2d, 1908, p.303-328)

Describes briefly both the urban and the provincial tax systems of British Columbia.

511. Manitoba. Assessment and taxation commission. Report, 1919. [Winnipeg, 1919] 217p. L.C.

, This report contains chapters on the single tax, school administration and increment taxation. One of the recommendations of the commission is "that in rural municipalities taxation be on the assessed value of land only, in the case of farm land; and on the assessed value of both land and buildings and on net profits of business and on incomes, in unincorporated village areas in rural communities, where lands are not used for purely agricultural purposes." - p.99.

512. Manitoba economic conference. Special committee. Real property taxation; report ... Dated Jan. 15, 1925. (In Nat. tax assoc. Bul. v.10, no.8, May, 1925, p.255-237)

This committee was "appointed in pursuance of a Resolution, passed by the Manitoba Economic Conference held in Winnipeg, March 12 and 13, 1924, to consider the question of 'The soundness and equity of the real property tax, in its present form of an annual tax on assessed capital value!'"

The conclusions are briefly summarized as follows: "1. It is inequitable: (a) inasmuch as it throws almost exclusively on the real property owners financial responsibility for the onerous, provincial or national services at present performed by our municipalities - a burden which should be borne by the community in general on the basis of ability to pay: (b) inasmuch as the capital value of the real property owned has long ceased to be anything like a reliable measure of ability to pay.

"2. Apart altogether from its inequity, the system is financially unsound, since in its practical operation it is leading to growing accumulations of arrears of taxes, with consequent confiscation of property, the result being, in many cases, a rapid contraction of the tax base, threatening the ultimate solvency of the municipalities themselves." - p.237.

513. Perrie, John. Tax system of the Province of Alberta. (In Internat. tax assoc. Addresses and proc., 2d, 1908, p.299-302)

In Alberta land is taxed without regard to improvements. This system "is found to give splendid satisfaction." For the purposes of taxation land is classed as rural property, village property, or town or city property. Rural property is assessed at so much an acre without consideration of the value of the land. This is not objectionable as the rate is very low. Classification of rural lands would probably be undertaken if the rate had to be greatly increased.

514. Stalker, Archibald. Taxation of land values in western Canada. Montreal, Printed for the University, 1914. 56p. 284.5 Stl Thesis (M.A.) - McGill University.  
"References": p.55-56.

"In Western Canada a system of tax reform has been introduced for the taxation of land values. Many persons speak of this tax as the Single Tax, implying thereby that it is an application of the system advocated by Henry George. It is proposed in the following thesis by a careful examination of the growth and working of this system, in the centres where it has been most fully developed, to place before the reader certain data which may enable him to determine the merits of the above statement and the efficiency of the tax." - Introduction.

From a study of the tax systems in British Columbia, Alberta, Saskatchewan, and Manitoba, the author concludes that there is nothing in the facts to condemn the system of taxation of land values in those localities, and that "the experiments in Western Canada give no support to the single tax doctrine in its wider sense."

515. Vineberg, Solomon. Provincial and local taxation in Canada. N.Y., Columbia univ., 1912. 171p. (Columbia univ. Studies in history, economics and public law, v.52, no.1, whole no.128) L.C.

Also published as thesis (Ph.D.) Columbia University, 1912.

"The purpose of this monograph is to present a description of the tax systems of the Canadian Provinces with an outline of the development of the more prominent features and comments on the work of each." - Preface.

## CHILE

516. Lutz, H. L. Tax reform in Chile. (In Nat. tax assoc. Bul. v.11, no.5, Feb. 1926, p.138-148)

Prof. Lutz was a member of the Commission of Financial Advisers which went to Chile at the request of the Chilean government "for the purpose of studying intensively certain aspects of the banking, currency and fiscal situation in the country and recommending such reforms as might appear advisable in the light of this study."

A large part of the revenue of Chile is obtained from export duties on nitrates and some other articles. This commission for



various reasons studied the internal revenue system. The stamp tax is used as an illustration of the complicated and inefficient administration which was found in the tax system.

517. McQueen, C. A. Chilean public finance. Washington, D. C., 1924. 121p. (U. S. Bureau of foreign and domestic commerce. Special agents series, no.224) 157.71 Sp<sup>3</sup>

A brief account is given of the internal revenue system of Chile which includes a general property tax.

## CHINA

518. Chen Huan-Chang. The economic principles of Confucius, and his school. N.Y., Columbia university, 1911. 2v. (Columbia univ. Faculty of political science. Studies in history, economics and public law, vol. XLV, no.112-113) 280 C42

Chapter XXXIV of volume 2 on direct taxes, contains a section on land tax.

519. Chen, Shao-Kuan. System of taxation in China in Tsing Dynasty, 1644-1911. N.Y., 1914. 119p. L.C.

Thesis (Ph.D.) - Columbia University, 1914.

Published also as Studies in History, Economics and Public Law, edited by the Faculty of Political Science of Columbia University, v.59, no.2, whole no.143)

"A list of selected references in Chinese": p.118.

"The present work is an attempt to generalize logically the facts connected with taxation in the Tsing Dynasty and to interpret their causes and effects scientifically. It includes those taxes of considerable importance which are universally imposed in all the provinces." - Preface.

In the chapter on Taxation of Land the author writes: "The Revolution of 1911 affected only slightly the general system of taxation in China and consequently the following description of conditions as they existed during the Tsing Dynasty may be accepted as a substantially accurate account of the present situation.

"The land tax has been playing the most important rôle among all the sources of revenue. It owes its importance both to the economic condition and to the historical development. In order to describe the present system of taxing land it is necessary to treat separately the land system, the land policy, the tax system, the land rent, the exemption of payment, the rates and the administrative rules." - p.47.

520. Huang, Han Liang. The land tax in China. N.Y., Faculty of political science, Columbia University, 1918. 180p. 282 H86

Thesis (Ph.D.) - Columbia University.

Bibliography: p.173-175.

"As a source of revenue the land tax in China, as will be shown

later in the discussion, has great possibilities. Through a proper reorganization of the system of administration its yield can be greatly augmented without necessarily increasing the burden of the people. The task of reform is, however, a difficult one, and how it can be accomplished is a subject that has been widely discussed. It is the hope of the writer that the present study may contribute something toward the solution of this problem. We shall attempt in this monograph to trace the development of the tax, to analyze its existing conditions, to show how these conditions were brought about, and to discuss some of the fundamental problems which must be solved before any thoroughgoing reform can be effected."- Preface.

This thesis is reviewed by A. P. Winston in the *American Economic Review*, v.9, no.2, June, 1919, p.359-360.

521. Li, Chuan Shih. Central and local finance in China; a study of the fiscal relations between the central, the provincial, and the local governments. N.Y., 1922. 187p. 284 L61

Bibliography: p.182-187.

Thesis (Ph.D.) - Columbia University.

Also published by Longmans, Green as Columbia University Studies in History, Economics and Public Law, v.99, no.2.

"Influenced by the wave of political democracy of the Occident, China is now in the throes of agitation for provincial and local self-government, which is virtually unattainable without separation of the sources of revenue between the Central and the Provincial Governments on the one hand and between the Provincial and the Local Governments on the other. This monograph is the author's humble attempt to solve this urgent politico-fiscal problem which has been absorbing the attention of his conscientious compatriots during the last decade or two."- p.7.

522. Ung-Yuen Hsu. The reform of the land tax. (In *Chinese Social and Political Science Review*, v.1, no.1, Apr. 1916, p.102-110)

The fundamental need of reform in the land tax system of China is for a land survey which is being undertaken by the Bureau of Land Measurement.

523. Williams, H. T. Taxation of China. (In *Quarterly Jour. of Economics*, v.26, no.3, May, 1912, p.482-510)

The archaic taxation system of China and the inequitable methods of tax collection are described. Of especial interest from the point of view of the farmer are the land tax and the grain tribute.

"The land tax (by which, it must always be understood, is meant the tax on ordinary agricultural lands) is of two kinds; a tax in money and a tax in grain. For instance, in Chihli, the metropolitan province, the taxable lands of ordinary Chinese subjects pay per annum ~~from~~ Tls. 0.0081 to Tls. 0.13 for each mou, besides rice to the amount of from one Sheng to one tou and beans



from 9 ko 8 shao to 4 Sheng. This does not include the tribute grain ... "The grain tribute consists chiefly of rice, but includes also wheat, barley, and beans. It is set aside for the support of the banner-men, who are located as garrisons in various parts of the empire ... The grain tribute is levied on the provinces rather than on individuals. Apparently the local authorities distribute the burden among the individual land-owners." The amount of the levy is no indication of the amount paid by the individual as many corrupt practices are used to benefit the tax collector.

#### DENMARK

524. Warming, Jens. Huslejelovens gradvise afløsning af Værdistignings-skat. (In Nationalökonomisk tidskrift, 1921, p.58-98) L.C.  
 "Proposes an unearned increment tax in the form of a certain proportion of increases in rent." - American Economic Review, Sept. 1921, p.580.

525. Warming, Jens. The taxation of real property in Denmark. (In Political Science Quarterly, v.39, no.3, Sept. 1924, p.414-431)  
 The statement is made that taxes on real property in Denmark furnish only 3 per cent of the state revenue. A hundred years ago they furnished almost all the revenue for local expenses and were an important source of state revenue. Data are marshalled to show that the trend is away from taxes on real property, and is increasing on income and wealth. The single-tax movement is criticized from several points of view in the article but the author agrees fully with the theory that the tax on increases in land value should be a local tax and that on the total value a federal tax. This division would be very advantageous for towns and cities since it is there that increases in value are of the greatest importance, but it would also be just, since the burden of high house rent is borne chiefly by the townspeople, while the burden of land-rent is borne by the whole population through the medium of grain prices.

#### FRANCE

526. Journal d'agriculture pratique [weekly] Paris, 1837-date.  
 The file of this periodical should be consulted for articles on taxation and agriculture in France.
527. Marcillac, A. de. Les bénéfices de l'exploitation agricole et la contribution de l'agriculture aux charges publiques. (In Congrès de l'agriculture française. Compte rendus des travaux, 1920, p.114-142) Includes discussion. 5 F842  
 "These pages give a critical discussion of tax rates on agricultural industries and rural property in France, in which it is held that it would be less practicable to increase the already

exorbitant tax rates than to foster more profitable returns from agricultural enterprises." - Experiment Station Record, v.45, p.594.

528. Massé, Alfred. Les agriculteurs et la taxe sur le chiffre d'affaires. (In Académie d'agriculture de France. Comptes rendus des séances, v.11, no.10, Mar. 18, 1925, p.343-358) Includes discussion.  
14 P2153c

This article discusses the injustice to agriculture brought about by the confusion in administering the turnover tax.

- 528a. Queuille. Bénéfices agricoles et charges fiscales supportées par les agriculteurs. (In Vie Agricole et Rurale, v.21, no.51, Dec. 23, 1922, p.445-446) 14 V67

"A brief review is given of the situation of French farmers as regards their profits since the war and the taxes they pay. Certain commercial groups are said to be contending that farmers are not contributing equitably to the Government in the way of taxes, and it is attempted to show that in proportion to their profits since the war their taxes have not been too light." - Experiment Station Record, v.49, p.892.

529. Sauzède, A. Comment l'agriculteur peut vérifier sa feuille d'impôts sur les revenus. Paris, Libr. Agr. Maison Rustique [1925] 40p. 284.5 Sa8.

"Detailed instructions are given for the French farmer, and a rather complete commentary is presented covering regulations with reference to definitions, declarations, deductions, and other matters of tax assessment." - Experiment Station Record, v.54, p.81.

530. Vogué, Louis de. L'agriculture et les impôts. (In Académie d'agriculture de France. Comptes rendus des séances, v.7, no.39, Dec. 14, 1921, p.837-845)

Also issued in Journal d'Agriculture Pratique, n.s., v.37, no.1, Jan. 7, 1922, p.10-13.

Refuting the arguments of the commercial and industrial groups which claim that agriculture does not pay its full share of taxes, the author points out that the burden of taxation on agriculture is heavier than that on either commerce or industry.

#### GERMANY

531. Aereboe, Friedrich. Die beurteilung von landgütern und grundstücken. Ein lehrbuch für landwirte, volkswirte, kataster- und steuerbeamte, gebäudetaxatoren, angestellte ländlicher kreditanstalten usw. 2 aufl., 3., unveränderter abdruck. Berlin, P. Parey, 1924, 535p. 282 Ae8

This is the second edition of a book written in 1912. It discusses valuation for taxation of large farms and independent pieces of land, livestock, agricultural products, buildings and farming accessories of all kinds, and gives a short discussion of property and inheritance taxes and an argument for the reform of the public



tax system and the establishment and organization of public tax offices such as are provided for in Prussia by the law of June 8, 1918.

532. Buckley, August. Die bayerische grundsteuer in ihrer wirkung. Ein beitrage zur steuerreform. Nach erhebungen der Zentralstelle der bayerischen bauernvereine ausgearb. Regensburg, Zentralstelle der bayerischen bauernverein, 1908. 103p. L.C.

The author criticizes the existing land tax in Bavaria. He points out its inequalities and injustice and urges a reform of the whole system of taxation.

533. Eichholtz, T. Bodeneinschätzung. (In Deutsche Landwirtschaftliche Presse, v.40, no.7 and 8, Jan.22 and 25, 1913, p.73, 74, 83,84)

"This article presents a discussion of the different systems of taxation holding that the single tax or land tax theory is thoroughly logical, with fewer scientific objections than any other system in actual operation." - Experiment Station Record, v.29, p.392.

534. Gerloff, Wilhelm and Meisel, Franz. Handbuch der finanzwissenschaft. Tübingen, Mohr, 1926. 2v. L.C.

"The first volume deals with the principles of taxation; the second with direct taxes and income tax." - Amer.Economic Review, March, 1927, p.130.

Not examined.

535. International institute of agriculture. Revaluation of charges on land. (In Internat. Review of Agricultural Economics, n.s., v.3, no.1, Jan./March, 1925, p.136-139)

These notes are based on the following periodicals: Die Sparkasse (Berlin) nos.1144,1145,1150,1157,1151, Feb. 21, 28, April 3, May 15, 22, June 19, 1924; Der Badische Bauer, no.23, May 31, 1924; and Technik und Wirtschaft, no.3, March, 1924.

This is a brief outline of the attempts made in Germany to "restore, as far as possible, the equivalence that had been destroyed between the purchasing power of the money lent and that of the sum taken in repayment." In 1923 tax legislation took into consideration the change in money values.

536. Jastrow, J. The new tax system of Germany. (In Quarterly Jour. of Economics, v.37, no.2; Feb. 1923, p.302-341)

This is a description of Germany's tax system as revised in 1922.

537. Leuckart von Weissdorf, Hans, freiherr. Entwicklung und ergebnisse der wertzuwachsbesteuerung im königreich Sachsen. Leipzig, Röder & Schunke, 1911. 107p. L. C.

"Zugleich als Leipziger dissertation 1911 erschienen."

"Literaturverzeichnis" p.[v.]vii.

A historical account of the development of the taxation of land increment in Saxony.

538. Offenberg, L. Die bewertung ländlicher grundstücke. Schätzungslehre und Schätzungsrecht nebst einföhrung in das preussische schätzungs-samtsgesetz vom 18 [i.e.8] juni 1919 für behörden, schätzungsämter, schätzer, land-, forst-, und volkswirte. 2., gänzlich Neubearb. aufl. Berlin, P. Parey, 1924. 173p. 284.5 Of2

"In bezug genomme literatur leaf after p.vi.

The first edition of this book appeared 16 years before this one, and was written to urge a revision of the methods of appraising property for taxation in Prussia. A law to that effect was passed on June 8, 1918, by the House of Deputies of Prussia, to go into force in August 1924. The author feels the necessity of a clear understanding of the underlying principles of the act that it may be justly and intelligently put into effect.

The book contains a description of the methods of valuation of land hitherto employed in connection with expropriation, indemnification mortgages, insurance, taxation, etc. It points out the necessity for assessing property according to its present economic value instead of, as heretofore, laying emphasis on the actual value of the profit from it; urges the application of the general principles underlying valuation to the somewhat devious methods used in connection with forest land.

540. Reinhard, Otto. Die grundentlastung in Württemberg. Tübingen, H. Laupp, 1910. 124p. (Zeitschrift für die gesamte staatswissenschaft ... Ergänzungs heft XXXVI) L. C.

"Verzeichnis der quellen": p.115-124.

An account of the struggle to lessen the burden of land taxation in Württemberg from 1817 to 1873.

541. Schnider, August. Beschaffenheits-, ertrags- und wertsbeurteilung (bonitur) landwirtschaftlicher grundstücke. Ein lehrbuch für ausübende und studierende landwirte, vermessungs-, kultur- und verwaltungsbeamte, von August Schnider ... unter mitwirkung von H. v. Welz. Freising-München, F.P. Datterer & cie., 1925, 261p. 282 Sch5

"Fachschriften über bodenbonitur und verwandte gebiete": p.246-251.

An abstract in English by Theodor Holm is on file in the U.S. Bureau of Agricultural Economics Library.

The appraisal of agricultural lands is discussed under the following headings: A. The importance of appraisal of agricultural lands. This includes a statement of the different purposes of appraisal including appraisal for purposes of taxation. The systems of appraisal and taxation in Bavaria and Württemberg are described in some detail. B. Consideration of the quality of the land in making appraisals. C. The time, labor, equipment and various means for appraising land. D. Methods of appraising land. E. On the appraisal of meadowland. F. On the appraisal of pastures.



542. Schoenfeld, R. E. Taxation in Germany. (In U. S. Bureau of foreign and domestic commerce. Trade information bul. no.287) 14p. Nov.1924.

A review of the German tax system.

#### GREAT BRITAIN

543. Arnott, John. The land tax. (In Royal agricultural society of England. Jour. v.80, 1919, p.133-145) 10 R81  
Treats briefly the history and incidence of the land tax in England.

544. Country Gentlemen's association, ltd. The estate book and diary, 1928. London, 1927. 407p. 10 C832.

A brief digest of the present tax and rating laws affecting land is given: p.73-80.

545. Eve, H. Trustram. Agricultural land and local taxation. (In Jour. of the Farmers' Club [London] May, 1911, p.55-77) Includes discussion.

"I am afraid I have almost written two papers in one (a very bad example), but yet the two parts are connected. In the first part are some facts as to the relation between Imperial and Local Taxation, leading on to the Local Rates on Agricultural Land, and in the second part I have dealt in a practical manner as I can with the suggestion which emanates from the United Committee for Taxation of Land Values that all Rates should be levied on Site Values in place of the present basis of Annual Value." p.55. A table is given showing the valuation of a typical rural parish on a basis of annual value under the present law, and a basis on site value. The author is opposed to taxation of site value. Some other statistics of rural taxation are given.

546. Eve, H. Trustram. The final report of the Departmental committee on local taxation. Those parts dealing with rating on land values and the machinery of rating. (In Jour. of the Farmers' Club [London] May, 1914, p.67-92). Includes discussion.

This paper discusses the parts of the report dealing with rating on site values and on valuation for rating. For a discussion of other parts of the report see Mr. W. A. Haviland's paper in the June, 1914, issue of the Journal. (See Item 556)

547. Eve, H. Trustram. Land and the budget. (In Jour. of the Farmers' Club [London] July, 1909, p.857-881) Includes discussion.

This paper was in opposition to the Finance Bill pending in Parliament which provided for the valuation of lands and the levying of a land tax on capital value rather than on annual value. The following points were made in the paper: "1. Taxes should be charged on the individual according to ability to pay, and not on the land. 2. Taxation on capital value is new and

should be opposed. 3. If agricultural land is exempt from the proposed new taxes, what reason is there for a new capital valuation?" The effect of the proposed tax on the farmer and the difficulties of determining the value of land were discussed.

548. Gardiner, R. Strachan. The agricultural landowners handbook on taxes, rates, tithe rentcharge and the death duties. 2d ed. rev. and enl. London, Central landowners' association, 1927. 178p. 282 C33A

"Works of reference": p.163-164.

"The first edition of this Handbook was an attempt to supply in a concise form information with regard to rating and taxation of land ... The new edition is a complete revision of the whole subject, incorporating the effects of new legislation, particularly the Rating and Valuation Act, 1925 and the Tithe Act, 1925, the main provisions of which came into operation on the 1st April, 1927. New chapters have been added dealing with the Death Duties. Throughout the text references to authorities on the more important points have been incorporated." - Preface.

549. Gardiner, R. Strachan. Taxation of agricultural estates. (In Estate Magazine, v.22, no.3, Mar. 1922, p.137-145)

"Details of Schedules A and B of the British income tax applying to agricultural property are given in these pages." - Experiment Station Record, v.50, p.192.

550. Great Britain. Treasury. Committee on local taxation. Appendix to final report (England and Wales) London, H.M. Stationery Office, 1914. 381p. (Parliament. Papers by command. Cd. 7316)

The appendix contains the Minutes of evidence and Memoranda submitted with the final report.

551. Great Britain. Treasury. Committee on local taxation. Final report ... England and Wales. London, H.M. Stationery office, 1914. 120 p. (Parliament. Papers by command. Cd. 7315) L.C.

The committee recommends that an increase be made in the State subventions to local authorities for such "semi-national" purposes as education, poor relief, police, main roads, public health, criminal prosecutions, and mental deficiency. The committee objects to the proposed plan of basing the system of rating entirely on land values. Certain recommendations are made regarding administration and the equalization of taxes between local government areas.

A separate report on the rating of land values is submitted by six members of the committee; p.112-120.

552. Great Britain. Treasury. Committee on local taxation. First report... [and appendix] London, Pub. by H.M. Stationery off., 1912. 3 v. ([Parliament. Papers by command] Cd. 6304, 6303-I, 6303-II) L.C.  
These volumes contain the Minutes of evidence which are fully indexed and the memoranda submitted to the Committee.



553. Great Britain. Treasury. Committee on national debt and taxation. Minutes of evidence ... [May, 1924-Dec. 1925] London, H. M. Stationery off., 1927. 2v: 284.5 G794

Lord Colwyn was chairman of this committee which prepared the Report noted below, popularly known as the Colwyn Report.

There is an index which should be consulted for items of interest, especially under the following headings: Agricultural estates; Agricultural industry; and, Land values, Taxation.

554. Great Britain. Treasury. Committee on national debt and taxation. Report of the Committee on national debt and taxation ... London, H. M. Stationery off., 1927. 448p. (Parliamentary papers by command. Cmd. 2800) 284.5 G794

The Rt. Hon. Lord Colwyn was Chairman of this committee which was appointed in 1924 "to consider and report on the national debt and on the incidence of existing taxation, with special reference to their effect on trade, industry, employment and national credit."

The Majority report is in three parts as follows: Pt. 1, section 1. General conditions, the standard of living and the standard of saving; section 2, Growth, etc., of the national debt; section 3, The burden of taxation, direct and indirect, on various incomes; section 4, The incidence and effects of existing taxes; section 5, The burden of the debt and existing taxation. - Part 2, section 1, The capital levy; section 2, Schemes of taxation and debt repayment. Part 3, Debt redemption and taxation. The Minority report is in five parts as follows: Part 1, The debt and its effect; Part 2, Taxation; Part 3, Methods of debt reduction; Part 4, The Capital levy; Part 5, Proposed alternative means of debt reduction.

Reviewing this report in the Economic Journal for June, 1927, J.M. Keynes writes: "This report is, in the main, a vindication of the British system of taxation as it now is. Each tax in turn is considered, popular fallacies about each are dissipated, and the Committee conclude that all is for the best. In only two cases do they hesitate - the Sugar Duties and the Stamp Duties. They pick out the former - rightly, in my opinion - as probably the first national tax which ought to go. As regards the latter, they do not do more than express a hesitation, a doubt whether these duties may not slightly interfere in a way which does harm rather than good with the free mobility of capital..."

"With this vindication of our Tax System most economists - especially in the light of the new statistical evidence with which the Committee support it - will, I think, concur. When we discuss or criticise the efficiency of Government and the ability of officials, we seldom do full justice to Somerset House, one of the best run and most useful institutions in the country, a remarkable creation of the British genius for administration. It is impossible to read the contributions to the proceedings of the Committee by Sir Richard Hopkins and Mr. W. H. Coates, of whom the latter is now

unfortunately withdrawn into private business and of the part obviously played in the preparation of the Report by the Committee's secretaries, Mr. G. R. Hamilton and Mr. G. Ismay, one of whom, however, is now, I think, with the Customs, without feeling that Somerset House understands its business.

"The most important practical conclusion to be drawn from the vindication is that we are not, at the present time, beyond the limits of direct taxation as an efficient fiscal instrument, as many, not unnaturally, have supposed us to be. Our direct taxes are exceedingly unpleasant to the rich individuals on whom their full weight falls, and they probably have some unfavorable reactions on the national savings, since they transfer wealth from the class which is the most likely to save its surplus, - though even this objection will be mitigated if the Government, to whom the money is transferred in the first instance, itself saves it in some shape by directing it into productive channels. But apart from these consequences there is little or no evidence of the indirect harm which is often attributed to high income tax and death duties. As Professor Pigou put it in evidence, 'from a distributional point of view, it would plainly be best to take nearly all your money from the rich people, but that might be so bad from a productive point of view that the poor people would in the end be damaged.' It might be, and the rich always hope that it is. But the Committee conclude that, at present at least, it is not." - p.193.

Statistical tables and other data are published in a separate volume of 187 pages.

555. Harper, Edgar J. The bases of local taxation in England. (In Royal statistical society. Jour. v.81, pt.3, May, 1918, p.397-435)

In this discussion of local taxation the author points out that the system retards agricultural development and urges that improvements be exempted from taxation as a means of "promoting good husbandry."

556. Haviland, W. A. The final report of the Departmental committee on local taxation. Those parts dealing with the allocation of grants. (In Jour. of the Farmers' Club [London] June, 1914, p.93-114) Includes discussion.

Discussing the proposed changes in grants for education, poor relief, roads, police service, and public health, the author expresses the fear that the changes will tend to increase rather than decrease the burden on the farmer. Statistical tables are given showing net expenditures of local authorities (in alternate years 1889/90 to 1911/12) met from rates and exchequer grants; amounts received by local authorities for various purposes 1911/12 with amounts recommended by the Departmental committee and the amount which would be received under the Budget proposals; the effect of the proposed new scheme on elementary education in certain



areas.

For a discussion of other parts of the report see the paper by H. Trustram Eve in the May, 1914, issue of the Journal.

557. Horwill, H. W. Problems of local taxation in England. (In Political Science Quarterly, v.36, no.4, Dec. 1921, p.561-571) 280.8 P75

This article discusses the rates, or local taxes, in England and some suggestions for making them less burdensome.

558. Konstam, Edwin Max. A treatise on the law of income tax, designed for the use of the taxpayer and his advisers; with the Income tax acts appended. 3d ed. (Including the Act of 1925) London, Stevens and sons, ltd., Sweet and Maxwell, ltd., 1926. 600p.

This is an explanation of the British income tax law. Chapter 2 is on the Landlord's Property Tax.

559. M'Callum, Alex. Farmers and income tax. (In Scottish Jour. Agriculture, v.1, no.3, July, 1918, p.315-325)

An explanation of the income tax of the United Kingdom as it applies to the farmers of Scotland.

560. Nicholson, J. S. Rates and taxes as affecting agriculture. London, S. Sonnenschein & Co., lim., 1905. 146p. L.C.

"Based on the Bibley lectures delivered in the University of Cambridge in the May term, 1905."

"Although the subject is treated with special reference to agriculture, the main object is to consider the principles which should be applied in the reform of English local taxation."

561. Outhwaite, R. L. Taxation and rating of land values as affecting agricultural and accomodation land. (In Jour. of the Farmers' Club [London] Feb. 1913, p.1-25) Includes discussion.

Mr. Outhwaite spoke in favor of the taxation of land value stating that "under the taxation of land value it is proposed to abolish taxation on the value created on the land by individual enterprise and tax alone the value created by the community."

In the discussion following the paper this plan was opposed by several speakers.

562. Passingham, A. E. The county rate as it affects agricultural interests. (In Jour. of the Farmers' Club [London] Mar. 1906, p.363-332) Includes discussion.

"The bulk of the farmer's capital is locked up in his land, and he pays local taxes upon a large proportion of that capital which is equivalent to the stock-in-trade of a person engaged in commerce. Judged by the axioms of ability to pay, and benefits received, he is treated most unfairly." - p.369.

563. Rew, Sir R. Henry. Local and imperial taxation as affecting agriculture. (In Jour. of the Farmers' Club [London] 1922, pt.4, p.73-92) Includes discussion.

"The proposals for revisions of rates put forward by several organizations representing agricultural opinion are set forth. The grievance of all ratepayers is that local expenditure is unfairly charged on one kind of property, all other kinds being exempt; whereas for national expenditure taxation is avowedly adjusted on the principle of charging in proportion to income. The foremost grievance of ratepayers generally is that they are charged with the cost of services which are advantageous to the whole nation and not merely to the ratepayers of particular localities. It is held that the impression that relief of the rates from national taxation in respect of national services is exclusively an agricultural demand, must be corrected. It is on the owners of agricultural land that the pressure of national taxation falls most heavily and unfairly. The principal complaint of landowners is that the effect of the death duties is often not merely to reduce estates but frequently to dissipate them, and that estate duty, in particular, works greater hardship on agricultural estates than on other forms of property, while in the case of income tax the so-called net income on which the tax is collected is in excess of the true net income received. The amount of local taxation imposed upon agricultural land is held to be of mutual interest to owners and occupiers alike." - Experiment Station Record, v.48, p.188.

564. Rew, Sir R. Henry. Local taxation and agriculture. (In Contemporary Review, v.124, Aug. 1923, p.176-181)

Discussing briefly the local tax burden on agriculture in England and Wales, Sir Henry Rew writes: "At present the burden of rates falls most heavily on the land least able to bear it, investment of capital in the equipment of farms is discouraged, and those who are the most enterprising are the most penalised. Such a system is self-condemned and cannot long be bolstered up by timid and tentative efforts to mitigate its defects." - p.181.

565. Robertson, J. M. Taxation of land values. (In Contemporary Review, v.105, no.581, May, 1914, p.624-30) L.C.

The author maintains that the rating of site values in England should be balanced by a rating on incomes on the basis of the present income tax assessment.

566. Slade, G. F. What is required in the new valuation bill, with regard to methods of assessment and collection. (In Jour. of the Farmers' Club [London] Apr. 1907, p.577-594) Includes discussion.

Introducing the subject of the proposed new valuation bill



the speaker said: "The dominant principles to which effect should be given... are, first, that in the unit of area fixed upon for the purposes of assessment, the several hereditaments should be fairly and equally assessed, as between the individual ratepayers; and, secondly, that when two or more such units of area become contributory authorities to the common fund of some other authority, they should all be assessed upon a fair and equal basis." The plan would make the Poor Law Union rather than the parish the unit of area, and create Local Taxation Boards which would assume the duties of the five assessment and three collecting authorities now existing.

567. Tolley, C. H. Farmers' income tax, 1923-1924, with explanatory notes on tithes and land tax. (In Year Book of the National farmers' union [London] 1924, p.83-99)

These notes on the income tax of 1923-24 show the rates and exemptions for tenant farmers and for farmers owning their own farms.

#### INDIA

- 567a. India. Taxation enquiry committee. Report of the Indian taxation enquiry committee, 1924-25 [and Appendices and index]... Madras, Printed by the superintendent, government press, Calcutta, government of India, Central publication branch, 1926. 2v.

Bibliography: v.2, p.280-290.

The report includes discussion of the revenue from land used for agricultural purposes and discussion of local taxation.

568. Indian economic association. Papers read and discussed at the 10th economic conference, 1927. (In Indian Jour. of Economics, v.7, pt. 3, serial no.26, Jan. 1927)

The papers on taxation are: Taxation of land in India, by N. S. Narasimha Iyengar. - Taxation of agricultural incomes in Bengal, by J. P. Niyogi. - Taxation of agricultural incomes in Bengal by S. A. Latif. - Local taxes in the rural areas of the Madras Presidency, by M. Venkatarangaya. - Land-value taxation for India, by C. D. Thompson.

569. Ramsbotham, R. B. Studies in the land revenue history of Bengal 1769-1787. London [etc.] H. Milford, Oxford university press, 1926. 205p. 284.5 R14

"Authorities": p.iii-v.

"The two documents which are the subject of this study are now published in full for the first time. A large portion of the Annual Report is embodied in the second volume of Harington's 'Analysis'; the Report on the kanungos has never been reproduced, so far as I know, in any work at all.

"Both reports are documents of first class importance to students of that period of the British connection with India

which dates from the assumption of the Diwani in 1765 and closes with the establishment of the Permanent Settlement in 1793.

"In addition to reproducing these documents, I have endeavored to supplement them as far as possible with information gained by a close and detailed perusal of the voluminous minutes of the various Committees of Revenue between 1772 and 1786." - Introduction.

The "Amini report" is one of the attempts made between 1765 and 1793 "to obtain the knowledge essential for a just and accurate settlement of the land revenue."

The kamungos kept the land records and "held in their hands all the vital information necessary to the efficient collection of the land revenue." - p.137.

570. Vakil, Chandulal, N. Financial developments in modern India, 1860-1924. Bombay, D. B. Taraporevala sons & co.; London, P. S. King & sons, ltd. [1925] 640p. L. C.

Bibliography: p.611-618.

Contains a chapter on land revenues.

## IRAQ

571. Great Britain. Colonial office. Report by His Britannic Majesty's government to the Council of the League of Nations on the administration of 'Iraq for the year 1926. (Colonial no.29)

This report in addition to the regular annual statement gives information requested by the Permanent Mandates Commission on the following points: "(a) The nature, method of collection and yield of the principal taxes [31.5 % is taxation on natural produce and animals] (b) The same information if necessary, concerning taxes paid solely by natives. (c) The yield of indirect taxes. (d) The yield of direct taxes. (e) The proportion of the yield of taxes as compared with total annual revenue. (f) The burden of taxation per head of (1) direct taxation; (2) indirect taxation; (3) total taxation of all kinds. (g) Details of debts owed by 'Iraq to Great Britain and of the amount repaid."

## ITALY

572. Anelli, Giovanni. La finanza e l'ordinamento dei tributi nella teoria e nel diritto positivo Italiano. Noto. Tip. Zammit, 1911. 380p.

Part 2 deals with public income, and contains a section on taxation with chapters on the taxation of land.

573. Einaudi, Luigi. Taxes on property and property increments in Italy. (In Quarterly Journal of Economics, v.35, no.1, Nov. 1920, p.108-138) 280.8 22

This is a description of Italy's tax program as outlined by the commission appointed in 1919.



574. Einaudi, Luigi. *La terra e l'imposta*. (In *Annali di economia università Bocconi*, v.1, no.1, Nov. 1924, p.37-215)

There is a 12-page typewritten review of this article in English in the Library of the U. S. Bureau of Agricultural Economics.

In discussing land taxation from the historical point of view the author describes the universal census of the Duchy of Milan of 1718 which has been the basis for all later taxation of land in Italy. That census mapped all property and evaluated it upon its productive capacity. Two fundamental ideas of Italian taxation having their origin in the Milanese census are (1) Taxable property is the gross product of the soil minus total expenses, and (2) The value of the property shall be considered by local standards so that the product due to extraordinary skill shall not be taxed. The theoretical problem is discussed in 2 chapters as follows: 1) Analysis of the revenue derived from land, and 2) The choice of the object for taxation. An analysis of the tax on agrarian returns is made, explaining the equation given for calculating taxable revenue. The difference between the method of ascertaining taxable property by declarations and by cadaster is discussed and the merits of the cadaster system are explained.

575. Gangemi, Lello. *La politica economica e finanziaria del governo fascista nel periodo dei pieni poteri*. Bologna, N. Zanichelli, 1924. 507p. L. C.

This book is reviewed in the *American Economic Review*, Dec. 1924, p.729, by R. R. Whitehead who writes: "An apology for the régime of Mussolini, in the form of a review of his economic and financial policy since he came into 'absolute power' in November, 1922... De Stefani, the finance minister of the Facisti has helped the agricultural population by alleviating the taxation on land, by the reform of the laws relating to the improvements made by the tenants, and by providing agricultural stations for experiment and instruction..."

"It is maintained by the author that the taxation of the people has been reduced to about what it was before the war; that is, twenty per cent of the income. The basis of many of the statements is founded on Mortara's books, *Prospettive Economiche*."

576. MacLean, H. C. *Italian tax reform*. Washington, Govt. print. off., 1924. 23p. (U. S. Bureau of foreign and domestic commerce. Trade information bul. 258) 157.7 C76Dt

This report on the present system of taxation in Italy includes a brief description of the land tax.

## JAPAN

577. Idzumi, Shigo. *The Japanese tax system*. (In *Nat. tax assoc. Proc.*, 11th, 1917, p.195-200)

After a brief historical sketch of Japan's tax system the author describes the present system pointing out the following needs: 1. Revision of the present system unto a well-unified system;

2. Development of "a social-political aim" in the tax system; 3. Improvement of tax administration; 4. "Increase of knowledge about taxation among the people as a whole" in the hope of obtaining "honesty and accuracy" in tax returns. This seems to be in contrast to his statement that the attitude of the Japanese people is that of "offering" rather than "paying" taxes; 5. A study of the incidence of taxation; 6. "In Japan we must be more and more ruled by the principles of democracy."

## MEXICO

578. McCaleb, Walter Flavius. The public finances of Mexico. New York, Harper & brothers, 1921. 267p. L.C.

This book was published under the auspices of the Doheny Foundation.

It is a history of the public finance of Mexico. Although there are numerous scattered references to taxation, there is no section entirely devoted to Mexico's tax system.

579. Olmsted, Loring. The tax system of Mexico. (In Mexican year book, 1922-24, p.309-29) 254.5 M575

This description of Mexico's tax system includes a statement of the taxation of rural real estate.

## MOHAMMEDAN EMPIRE

580. Ya'kūb ibn Ibrāhīm, Abu Yūsuf, al Kūfī, 731-798. Le livre de l'impôt foncier (Kitāb el-kharādj) traduit et annoté par E. Fagnan. Paris, P. Geuthner, 1921. 352p. (Haut-commissariat de la République Française en Syrie et au Liban. Service des antiquités et des beaux-arts. Bibliothèque archéologique et historique, t.1) L.C.

Bibliographical foot-notes.

Contains an account of the principles underlying Mohammedan land taxation and of the rules for its application.

## NETHERLANDS

581. Baasch, Ernst. Hollandische wirtschaftsgeschichte. Jena, G. Fischer, 1927. 632p. (Handbuch der wirtschaftsgeschichte. Hrsg. von dr. G. Brodnitz) 277 B11

"Verzeichnis der benutzten literatur": p.592-615.

The financial and taxation systems of the Netherlands are described, p.174-192, 540-559.

582. George, Edwin B. Taxation in the Netherlands East Indies. Washington, Govt. print. off., 1924. 13p. (U. S. Bureau of foreign and domestic commerce. Trade information bul. 282)

This article outlines the principal features of the tax laws to become effective on January 1, 1925, including the direct taxes on sugar, tobacco, tea and coffee.



583. Kielstra, J. C., De ondernemersraad voor Nederlandsch-Indie en het belastingstelsel daar te lande. (In De Economist (Dutch) v.71, no.12, Dec. 1922, p.849-860) L. C.

"The recommendations of a business men's council concerning improvements in the system of taxation in the Dutch Indies, at present somewhat unsatisfactory because of primitive economic conditions prevailing." - American Economic Review, March, 1923, p.186.

#### NORTHERN IRELAND

584. Northern Ireland. Ministry of agriculture. Farmers and the income tax [Belfast, 1927] 11p. (Its Special leaflet, Revised, 1926) 284.5 N81

"The Ministry of Agriculture desires to give publicity to the following leaflet, compiled under the authority of the Board of Inland Revenue, setting out the basis upon which an assessment to Income Tax upon a farmer is made, the allowances to which he is entitled, and the steps to be taken in connection with appeals and applications for relief." - p.1.

585. Northern Ireland. Ministry of finance. Committee on valuation of property. Final report... Belfast, H. M. Stationery off., on behalf of the government of Northern Ireland, 1924. 36p. ([Parliament. Papers by command] Cmd. 26) L.C.

The committee recommends: "(1) That all hereditaments, including land, should be valued on the basis of the net rent which a tenant might reasonably be expected to pay from year to year, after bearing the cost of repairs, etc., the valuation of agricultural land excluding the annual value of the portion of the 'tenant right' which represents the occupying tenants' security of tenure. (2) That the Minister of Finance should appoint a Valuation Advisory Committee, whose duty it would be to consider in what year a general revaluation would be desirable. The minimum period to elapse between general revaluations would be fifteen years in the case of agricultural land, and seven years in the case of other hereditaments. (3) That on a general revaluation the figure to be inserted in the valuation list should be the net annual value, having regard to the period during which it will probably be operative. (4) That the existing central valuation system should be retained."

586. Northern Ireland. Ministry of finance. Committee on valuation of property. Interim report ... Belfast, H. M. Stationery off., on behalf of the government of Northern Ireland [1923?] 12p. ([Parliament. Papers by command Cmd. 23]) L. C.

PERSIA

587. Bogart, E. L. Taxation in Persia. (In Nat. tax assoc. Bul. v.9, no.6, Mar. 1924, p.170-172)

The author, who was formerly a member of the American Mission to Persia, writes: "In general the picture which one gets of taxation in Persia - and this is probably true of the Near East as a whole - is of a patchwork system of ancient taxes, imposed according to a primitive system of land holding, modified according to modern ideas. This basic land tax has been more recently supplemented by others, of which some, like the customs, have been thoroughly modernized and systematized. The tax system is thus a replica of life and government in Persia, where the Occident jostles the Orient and the new threatens to - but never does - displace the old."

The principal sources of revenue are (1) customs duties, (2) land taxes, (3) indirect taxes, (4) public domains, (5) oil royalties and (6) post and telegraph.

POLAND

588. Lutz, H. L. The revenue system of Poland. (In Nat. tax assoc. Bul. v.12, no.3, Dec. 1926, p.78-83)

"The writer was a member of a Commission, headed by Professor E. W. Kemmerer of Princeton University, which visited Poland in the summer of 1926 at the request of the Polish Government for the purpose of investigating the country's financial condition and recommending reforms."

A study of the revenues collected in Poland in 1925 shows that less than half of the receipts are from internal taxes, monopolies and customs being the more important sources of revenue. The greatest defects in the internal tax system are : (1) "lack of a properly organized administration for the assessment and collection of taxes. There is, theoretically, a centralized administration, headed by the Minister of Finance, but in practice this organization does not function satisfactorily at all points"; (2) "abuse of the principles of progression"; (3) "The indiscriminate use of exemptions"; (4) lack of "a clear understanding of the proper limitations which should surround the exercise of administrative discretion, with the result that there are practically no provisions of the tax laws which may not be modified or suspended by subsequent administrative regulation or executive order."

ROUMANIA

589. Badulesco, Victor V. Les finances publiques de la Roumanie, Paris, M. Giard, 1923, 74p. L. C.

"Tells how Rumania has repaired the damages due to the war, provided for her greatly enlarged territory and carried out important agrarian, electoral and fiscal reforms." - American Economic Review, March, 1924, p.181.

"Extrait de la Revue de science et de législation financières, juillet-août-septembre 1923."



RUSSIA

590. Haensel, Paul. Das steuersystem Sowjetrusslands. Hans Preiss, 1926. 176p.

This book traces the developments in the tax system of Soviet Russia since 1918. The effects of the taxes on agriculture and measures taken to relieve the burden on the poorer agricultural classes are discussed. In reviewing this book in the Economic Journal (London) for June, 1927, J. Sykes says in part: "In considering the book as a whole, Professor Haensel is to be congratulated on his lucid handling of a mass of complex material. His powers of detailed writing, joined to a due sense of proportion and chronological perspective, give the reader a minute picture of the sequence of events and policy. But the need is felt of more extensive and penetrating economic analysis in respect of such problems as the capacity of State and societary industries to furnish their taxable quota; and the repercussion of an excessive turnover tax on private initiative, as well as on consumption. More adequate attention might have been given to a reform of the Income Tax considered in relation to the Tax on Turnover - in this connection the views of the Colwyn Committee are of definite suggestive interest. Further, the criticism of the system taken as a whole might be profitably extended, to include such relevant topics as cost of collection and administration, and the overlapping of State with local provincial policy. It would appear that the great merits of simplicity have been lost sight of; and that future reforms would do well to take into account the practicability of concentrating on the more fundamental taxes, and welding them together into a compact system which will achieve a happier balance of liability for the various strata of producers and consumers." - p.289.

591. International institute of agriculture. Rome. The introduction of a uniform agricultural tax. (In Internat. Review of Agricultural Economics, n.s., v.1, no.4, Oct./Dec. 1923, p.599-601)

These notes are based on the publication Economic Life, Moscow (all in Russian) nos. 106, 107, 109, 110, 114, 158, 174, 176, 194, May 15, 16, 19, 20, 25, July 17, August 8 and 30, 1923.

Following the revolution in Russia in Oct. 1917, a farmer was allowed to keep only as much of his crop as was necessary for seed and for food for his family. As this resulted in a reduction in crops a new policy was adopted in 1921 under which the farmer paid a tax in kind. This law was modified in 1923 to the uniform tax which was calculated in units of wheat or rye and payable in money, kind or both. In assessing the tax the size of farm, area under cultivation, yield per acre and number of persons on the farm were taken into consideration. Certain exemptions were granted for model farms and for famine areas.

592. Lenin, N. The meaning of the agricultural tax. (In Lenin; Bukharin; Rutgers. The new policies of Soviet Russia. Chicago, C. H. Kerr & co., co-operative [1921] p.[9]-40) L. C.

This paper is a defense of State Capitalism as a step towards Socialism. The agricultural tax is justified as follows: "The agricultural tax is a transition to this [proletariat] policy. We are still in that state of ruin, still crushed by the burden of war... and we cannot give to the peasant sufficient products of industry in exchange for all the grain we need. Knowing this, we introduce the Agricultural Tax, that is, we take the minimum quantity of grain necessary for the arming of the workers, in the form of a tax, and the remainder we will exchange for the products of industry." - p.24.

593. Martchenko. Les impôts du paysan russe en 1926. (In L'Economiste Français, année 54, v.2, no.32. Aug. 7, 1926, p.163-165)

In order to win the support of the peasants, the government has modified the agricultural tax which is the mainstay of local revenues.

594. Toropov, A. Sistema i osnovaniia edinogo sel' sko-kho-ziaistvennogo naloga. 1923. 48p. 284.5 T63

All in Russian.

System and principles of a uniform agricultural tax.

595. Union of Socialist Soviet Republics. Laws, statutes, etc. Novyĭ zakon o sel' khoznaloge... 2.-oe izd. 1926. 78p. 284.5 R923 ed.2

All in Russian.

New Law concerning the agricultural tax.

596. Union of Socialist Soviet Republics. Narodnyĭ komissariat finansov. Edinyĭ sel'skokhoziaistvennyĭ nalog 1925/26. 284.59 R92

All in Russian.

A compilation of laws on the single agricultural tax issued by the People's Commissariat of Finance.

597. Union of Socialist Soviet Republics. Narodnyĭ komissariat finansov. Kak uchityvaetsia i ischisliaetsia dokhod krest'ianskogo khoziaisva po sel' khoznalogu na 1926-1927 god. 1926. 61p. 284.5 R92K

All in Russian.

How to discount and calculate the revenue from agriculture for the agricultural tax of 1926-1927.

598. Union of Socialist Soviet Republics. Narodnyĭ komissariat raboche-krest' iansko-inspektsii. Edinyĭ sel' sko-khoziaistbennyi nalog v 1924-25 godu. Moskva, 1925. 284.5 R922

All in Russian.

The only agricultural tax of 1924-25.



599. U. S. Department of agriculture. Bureau of agricultural economics. Agricultural taxation in Russia. (In its Foreign Crops and Markets, v.14, no.20, May, 16, 1927, p.679)

This is a brief description of the "single agricultural tax" in Russia which is "progressive in character and is gradually evolving through successive legislation from a property tax (primarily imposed on land and cattle) into a general income tax on the peasants."

600. Vsesoiuznoe soveshchanie po edinomu sel' skokhoziaistvennomu nalogu, Moscow, 1927. Vsesoiuznoe soveshchanie po edinomu sel' skokhoziaistvennomu nalogu pri Narkomfine Sotruza SSR 1-8 fevralia 1927 goda... Moskva, 1927. 109p. 284.59V96

All in Russian.

The All-Union conference on the single agricultural tax under the auspices of the People's Commissariat of Finance.

#### SANTO DOMINGO

601. Fairchild, Fred Rogers. The public finance of Santo Domingo. (In Political Science Quarterly, v.33, no.4, Dec. 1918, p.461-481)

This description of the financial conditions in Santo Domingo tells of the difficulties of introducing a sound tax system owing to the peculiar conditions of land tenure.

#### SCOTLAND

602. Great Britain. Parliament. House of commons. Select committee on land values taxation, &c., (Scotland) bill. Report and special report ... together with the proceedings of the Committee, Minutes of Evidence, and appendix [with Index] ... London, Printed for H. M. Stationery off., by Wyman & sons, limited, 1906-07. 929p. ([Parliament, 1906. H. of C. Reports and papers] 379) L.C.

The committee agreed to report without amendment the bill under consideration which provided for the assessment of rates on annual land values exclusive of improvement for local purposes in addition to present rates.

603. Home, J. H. Milne: Rating and taxation of agricultural subjects in Scotland. (In Highland and agricultural society of Scotland. Trans. 5 ser. v.37, 1925, p.93-103) 1Q H536

The author concludes: "Without entering upon controversial questions, there will surely be agreement among those best acquainted with the land of Scotland that the principles of 'ability to pay' and 'benefit received', if fairly applied to the rating and taxation of agricultural subjects, must result in the lightening of the burden which is placed upon the agricultural industry at the present time." - p.103.

604. Scottish land enquiry committee. Scottish land; the report of the Scottish land enquiry committee. London, N. Y., [etc.] Hodder and Stoughton, 1914. 355p. L.C.

Several chapters are devoted to the study of the tax situation in Scotland and the following recommendation is made; "The valuation of the sites as distinct from the improvement should be shown in the valuation roll and should be accessible to any ratepayer ; and a rate should be levied on the site values." - p.542.

#### SPAIN

605. Bernis y Carrasco, Francisco. La hacienda española, los impuestos, como son en España, como son en otras haciendas, como deben ser en la nuestra. Barcelona, Editorial Minerva, s.a. [1918] 360p. (Biblioteca de cultura moderna y contemporánea) L.C.  
Historical and critical account of taxation in Spain.

#### SWEDEN

606. Kekich, Emil. Taxation in Sweden. (In U. S. Bureau of foreign and domestic commerce. Commerce reports, no.3, Jan. 16, 1928, p.183-184)  
A brief statement of the tax on farm property is included.

#### SWITZERLAND

607. Bullock, Charles J. The general property tax in Switzerland. (In Internat. tax assoc. Addresses and proc., 4th, 1910, p.53-86)  
Includes discussion.

After describing the tax system of Switzerland and comparing with taxation in the United States the author writes: "Concerning the taxation of property by the Swiss cantons, I submit, somewhat tentatively, the following conclusions. General conditions in Switzerland are more favorable than in the United States to the successful operation of direct taxation. There is less making of law, and very much more enforcement; consequently, respect for law is undoubtedly greater than in our own country, and the enforcement of tax laws far less difficult. Then the business of cantons and communes alike is conducted with reasonable efficiency, great economy, and absolute honesty; so that taxpayers know that their money will be well expended, and therefore contribute more willingly. State and local taxation, besides being reduced in amount by revenue from other sources, is more diversified than in the United States; and the pressure of the property tax is relatively less severe. In many respects the tax laws of the cantons are open to serious criticism. Some of them are antiquated statutes which,



under popular lawmaking, it seems impossible to change. In America such laws would break down from mere weight of years without the slightest assistance from taxpayers or courts. Yet in Switzerland, with lower tax rates, efficient administration, and more favorable general conditions, they frequently work better than the most up-to-date revenue code ever adopted by a newly organized American State. In taxing real property the average Swiss canton probably avoids such gross inequalities as frequently occur in the United States, but a few of our commonwealths and not a few cities manage quite as well as any of the Swiss cantons or communes. And finally, Swiss experience shows that, with good administration and a moderate rate of taxation, personal property can be taxed with reasonable success. It also demonstrated that the most Draconian laws and rigorous administration are powerless to reach the great man of personality when the tax rate exceeds the bounds of reason and moderation. In Switzerland this fact finds general recognition; if American States would take it to heart, they could speedily solve the most difficult problem in the whole realm of taxation." - p.84.

#### SYRIA

608. International institute of agriculture. Taxes affecting agriculture. (In Internat. Review of Agricultural Economics, v.1, no.4. Oct./Dec. 1923, p.601-602)

These notes are based on the following: Haut Commissariat de la République Française en Syrie et au Liban. La Syrie et la Liban en 1922. Paris, 1922.

"The taxes imposed on agriculture in Syria and Lebanon are of two kinds: the land tax, which is fixed and is assessed on the value of the land, and the tithe, which is variable, being levied on the crop gathered."

The administration of these taxes is briefly described.

#### URUGUAY

609. International institute of agriculture. Uruguay; reform of the land tax from the point of view of agriculture and breeding. (In Internat. Review of Agricultural Economics, v.74, no.2, Feb. 1917, p.108-116)

The sources for this article are the following: Diario Oficial, no.3018, Jan. 18, 1916, no.3029, Jan. 31, 1916; and, Boletín del Ministerio de Hacienda (Uruguay) 2d year, nos. 10,11 and 12, Oct. 20, Nov. 20, Dec. 20, 1915 and 3d year nos. 1,2, and 3, Jan. 20, Feb. 20, and March 20, 1916.

This is a discussion of the law of Uruguay of 1916, which provides for the taxation of capital or market values in place of the old method of taxing rented value. The tax is 4 per thousand on the value of rural lands apart from improvements if the value does

not exceed 2500 pesos; 4-1/2 per thousand if it does exceed that amount; and 6-1/2 per thousand for urban and suburban real estate on combined value of land and improvements. For farms not exceeding 50 hectares of which at least 60 per cent is under cultivation the land is taxed on half its taxable value. A census of rural property preceded the establishment of the new tax. When the law was first proposed the breeders of livestock protested that it would place an undue burden on that industry which was already paying an export tax. This opposition seems to have subsided when the government officials pointed out the advantages of the new tax.

Tables are given showing the value of landed property, 1904/05 to 1914/15; total tax on stock-breeding 1909/10 to 1914/15; average value per head of livestock, Sept. 1911 to 1915; annual value of exported products of livestock, 1892-1915.

610. Magarinos, R. M. Contribución inmobiliaria discursos pronunciados en la honorable Cámara de representantes de la República Oriental del Uruguay. Montevideo, L. Y. M. Pérez, 1914. 250p. L.C.

Discussion in the House of Representatives of proposed property tax in Department of Montevideo in Uruguay.

#### YUGOSLAVIA

611. Kurilo, G. The new law of direct taxation. (In Belgrade Economic Review, v.3, no.3, March, 1928, p.54-57)

An explanation of the new tax law of Yugoslavia which provides for the taxation of the net income from land as determined by the land survey.



FARM PAPERS

## Some Recent Articles on Taxation

American Agriculturist\*(461 Fourth Ave., New York City) 6 Am3

612. Eastman, E. R. The tax situation and the remedies. (v.122, no.8, Feb. 25, 1928, p.3,8)

The editor's note states "The points made in this article on this page were contained in a short address given by E. R. Eastman before the annual meeting of the New York State Grange at Poughkeepsie."

613. New Jersey and Pennsylvania tax facts; How taxes are assessed and collected in these states. (v.122, no.7, Feb. 18, 1928, p.165,167)

614. Tax adjustment which would help the farmer. (v.122, no.6, Feb. 11, 1928, p.132)

Urges that income rather than property be used as the basis of taxation.

Bureau Farmer (125 Holman St., Fort Wayne, Ind.) 280.82 B89

615. After tax facts. (v.3, no.2, Oct. 1927, p.26)

This is a brief account of the results of a tax survey made by the Genesee County (Michigan) Farm Bureau.

616. Duncan, George H. The New Hampshire farm bureau and taxation. (v.3, no.4, Dec. 1927, p.14,33-34)

This article is based on a report of the Committee on Taxation of the New Hampshire Farm Bureau issued in 1922.

617. Farmers' taxes are cut \$650,000. (Iowa section, v.3, no.2, Oct. 1927, p.17,18)

This big cut in farmers' taxes in Iowa was brought about through the efforts of the Iowa Farm Bureau Federation.

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\*The American Agriculturist distributes the following pamphlets upon request for tax information: 1. Suggested programs for local farm meetings. 2. American Agriculturist tax platform for farmers. 3. American Agriculturist tax summary sheet filled with data and facts. 4. New York State College of Agriculture bulletin on the tax situation written by Professor M. Slade Kendrick. (See item 363). 5. Questions on county taxation furnished through the courtesy and cooperation of the League of Women Voters.

618. McKenzie, C. L. Land values vs. taxes. (Washington section, v.3, no.6, Feb. 1928, p.25,31; v.3, no.7, Mar. 1928, p.21,23)

The first two installments of an address delivered to the Washington State Board of Tax Commissioners and County Assessors, September 6, 1927. The talk was based on the valuation of unimproved lands in Whitman County, Washington.

619. Should Kansas levy personal income tax? (Kansas section, v.3, no.4, Dec. 1927, p.20)

Refers to statements made by Professor Harold Howe, Kansas Agricultural Experiment Station, quoting figures for 1926.

620. Stahl, Bill. Farm bureau develops twin tax program. (Iowa section, v.3, no.1, Sept. 1927, p.3,34-35,36)

"Reduction and economy are the names of the two components of the Farm Bureau tax program and well they are since the data compiled by the National Industrial Conference Board reveal that during the last three years taxes imposed on agriculture have been practically three times greater, in proportion to agricultural net profits, than in the last three years preceding the World War."

Refers to tax situation in Indiana, Iowa, Illinois and Ohio.

621. Watson, John C. Tax equalization must go on. (Illinois section, v.2, no.12, Aug. 1927, p.13,14)

The county farm bureaus can aid in bringing about equalization of assessment in the counties and between counties in Illinois.

622. Wheeler, J. W. Prosperity and taxes. (Washington section, v.3, no.5, Jan. 1928, p.19,24)

This article is in favor of the proposed constitutional amendment for the state of Washington which provides for the classification of property for tax purposes.

623. Wheeler, J. W. Tax equality for Washington agriculture. (Washington section, v.3, no.4, Dec. 1927, p.17,23)

"This is the first of a series of articles on taxation. Mr. Wheeler will try to give a true picture of the tax situation as it exists in the State of Washington." - Editor's note.

Cooperative Manager and Farmer (Corn Exchange Bldg., Minneapolis, Minn.)  
280.28 C78

624. Preston, Charles H. Explanation of the recent treasury decision regarding the exemption of co-operative organizations from federal income and excess profits taxes. (v.13, no.2, Oct. 1923, p.33-34)

The decision explained is that of the Commissioner of Internal Revenue dated Sept. 6, 1923, and issued as Treasury Decision 3511 amending Article 522 of Regulations 62 of the Revenue Act of 1921.



Country Gentleman (Curtis Publishing Co., Independence Square,  
Philadelphia, Pa.) 6 C833

625. Armson, J. G. Where taxes are highest. Most of every dollar goes to your home county and its subdivisions. (v.90, no.26, June 27, 1925, p.5,46)  
Based on conditions in Minnesota.
626. Branson, E. C. County government chaos. (v.91, no.9, Sept. 1926, p.17,137-138)
627. Brown, John J. The Indiana tax plan. It has saved Hoosier taxpayers the goodly sum of \$42,000,000. (v.90, no.22, May 30, 1925, p.3-4,38)
628. Ely, Richard T. Robber taxes. (v.89, no.28, July 12, 1924, p.1-2,25)  
Further increases of taxes will confiscate farm land and make us a nation of tenants.
629. Gray, L. C. Taxing blue sky; proposing a new system of taxing the land's earnings, not its speculative value. (v.89, no.50, Dec. 13, 1924, p.17,28)
630. O'Brien, H. R. Illinois gets the tax facts. (v.89, no.7, Feb. 16, 1924, p.12)  
A brief statement of how the reduction of the farmer's tax bill was secured in Illinois largely through the efforts of the Illinois Agricultural Association and the county farm bureaus of the state.
631. We can get along without - [Editorial] (v.90, no.19, May 9, 1925, p.16)  
"Farm land pays more taxes in proportion to earnings than any other property. Tax economy should start with the farmer."

Farm and Ranch (3306 Main St., Dallas, Texas) 6 T31

632. Gabbard, L. P. Some problems of farm taxation. (v.47, no. 5, Feb. 4, 1928, p.22)  
The author, who uses Texas as an illustration of the general tax situation, writes: "It may be said in general that our system of taxation should be changed so as to reach the new and diversified forms of wealth which have arisen out of our industrial development, and that the tax obligation should be based on tax paying ability which would include some form of income tax."

Farm Journal (Southwest corner, Washington Square, Philadelphia, Pa.)  
6 F2212

633. Kendrick, M. Slade. This farm-tax problem. (v.51, no.5, May, 1927, p.8,31,40)

The author summarizes as follows: "1. The situation: Farm taxes in the United States are very high relative to farm prices. 2. The cause: (a) High cost of goods and services which the tax dollar buys. (b) Expansion in demand for government services, better schools, better roads, etc. 3. The proposed remedy: (a) A thoroughgoing reform in the assessment of general property - one which will install the expert assessor and scientific methods of assessing. (b) Some shifting of the property-tax burden to incomes and inheritances."

A chart of the index numbers of farm prices and of taxes shows the relation of farm prices to taxes, 1914-1923.

Farmers' Elevator Guide (Room 704, 309 S. LaSalle St., Chicago, Ill.)  
280.28 Am3

634. Post, Charles Johnson. A plea for scientific taxation. (v.22, no.7, July, 1927, p.6-7)

Also published in Dearborn Independent, v.37, no.25, Apr. 9, 1927, p.4-5.

Favors taxation of unimproved land values only.

Hoosier Farmer (16 N. Senate Ave., Indianapolis, Ind.) 280.82 H76

635. Edie, Lionel D. How Indiana farms are overtaxed. (v.11, no.1, July 1, 1927, p.23-24)

"Reprinted from the Indianapolis Star."

636. Problem of equitable taxation. (v.11, no.1, July 1, 1927, p.21-22)

The land in Indiana is bearing more than its fair share of taxes and the writer urges a more efficient use of public funds and a more equitable distribution of the tax burden.

Iowa Homestead (1912 Grand Ave., Des Moines, Iowa) 6 H755

637. Pierce, Dante M. Farm bureau taxation plank touches basic evils. (v.73, no.4, Jan. 26, 1928, p.6)

The Iowa Farm Bureau endorses the recommendations made by the Iowa State Tax Commission.

638. Pierce, Dante M. A farmer's fight for fair taxation. (v.72, no.31, Aug. 4, 1927, p.1205,1208)

"The story of an attempt to equalize valuations in the town of Remsen."



Michigan Business Farmer (Mount Clemens, Mich.) 6 M584

639. Powell, Stanley M. Michigan farmers' tax load shown terrific. (v.14, no.7, Dec. 4, 1926, p.155)

This is a review of the speech made by R. Wayne Newton at the Michigan State Grange in which he described the studies of the Michigan tax situation being made by the State College.

Missouri Farmer (Columbia, Mo.) 6 M696

640. Roach, Cornelius. Is our present system of taxation fair? (v.19, no.16, Aug. 15, 1927, p.1,5)

This is the first of a series of articles written for the Missouri Farmer by Mr. Roach on the subject of taxation. The second of the series appeared in the issue of Sept. 1 (p.2,5) under the title "Our present tax system."

National Farm News (339-341 Pennsylvania Ave., Washington, D.C.) 280.82 N214

641. Atkeson, Thomas Clark. Taxation. (Jan. 21, 1928, p.6)

The National Grange program for tax relief for the farmer.

National Wool Grower (Salt Lake City, Utah) 45.8 N21N

642. Association protests against assessed valuation of range lands. (v.14, no.10, Oct. 1924, p.27-28)

A resume of the appeal made by the Idaho Wool Growers Association before the State Board of Equalization pointing out that grazing lands are assessed too high.

643. Taxes on grazing lands. (v.15, no.5, May, 1925, p.24)

Stockmen of the range states are handicapped by high tax rates and high valuations placed on grazing lands.

New England Farmstead (Myrick Bldg., Springfield, Mass.) 6 M442

644. Yount, H. W. The taxation of farm property. Reasons for high taxes and the remedy. (v.95, no.26, Dec. 24, 1927, p.3,4)

This is a statement of the farm tax problem in Massachusetts which "is essentially a problem of local taxation. State and federal taxation, while of general interest, are of little significance to the average New England farmer."

Ohio Farmer (1013 Rockwell Ave. N. E., Cleveland, Ohio) 6 Oh3

645. Concerning reappraisement. (v.150, no.24, Dec. 9, 1922, p.608)

646. Dyer, C. A. Shall we reappraise this year? Ohio constitution requires property to be assessed at true value. (v.153, no.8, Feb. 23, 1924, p.259,295)

647. Ohio farmers on road taxes. (v.151, no.11, Mar. 17, 1923, p.353)
648. One reason why taxes stay high. (v.153, no.11, Mar. 15, 1924, p.379, 389)

Pennsylvania Farmer (261 S. Third St., Philadelphia, Pa.) 6 P383

649. Moffett, W. K. Another slant on the tax question. (v.97, no.11, Mar. 17, 1923, p.387,414,417)  
This is a reply to F. P. Weaver's article noted below.
650. Weaver, F. P. One tax burden has been lifted - but where is it being shifted to offset the financial loss? (v.97, no.8, Feb. 25, 1928, p.265,290)  
The author claims that the Pennsylvania Chamber of Commerce has attempted "to befog the issue" in its discussion of the removal of the livestock tax and the enfranchising of tenant farmers in Pennsylvania. A reply to this article by W. K. Moffett was published in the Pennsylvania Farmer for March 17, 1928.

Pennsylvania Stockman and Farmer (Penn and Shady Aves., Pittsburgh, Pa.) 6 N21

651. Green, S. H. Deliver us from bondage. (v.51, no.31, Oct. 15, 1927, p.636)  
"If all this wind that is being wasted in howls for government relief were spent in an effort to lighten local taxes and in stopping the bonding frenzy that is actually making farm land a land of bondage ... I believe we would actually obtain that mythical farm relief."

652. Trish, George. Another road to relief. (v.51, no.31, Oct. 15, 1927, p.636-637)  
This article urges reduction of local taxes and the substitution of the sales tax for all federal taxes except taxes on imports.

Progressive Farmer and Farm Woman - Carolinas-Virginia edition (Raleigh, N. C.) 6 P945

653. Business and tax hints for farmers. (v.38, no.7, Feb. 17, 1923, p.182)  
Federal income tax information for the farmer.

Progressive Farmer and Farm Woman - Georgia-Alabama edition (Commercial Realty Bldg., Birmingham, Ala.) 6 P945G

654. Farmers pay more than their share of taxes. (v.42, no.38, Sept. 17, 1927, p.908)



Southern Cultivator and Farming (P. O. Box 1738, Atlanta, Ga.) 6 So84

655. Political observations. (v.85, no.18, Sept. 15, 1927, p.2,14)

High taxes in Denmark are a mark of high civilization. Are Georgia's high taxes being well spent?

Southern Ruralist (713 Glen St., S.W., Atlanta, Ga.) 6 So892

656. Tax gathering in Mississippi. (v.34, no.21, Feb. 1, 1928, p.530)

Pointing out that the state income tax law has been very beneficial in Mississippi especially to the over-burdened farmer, this editorial protests against the proposed repeal of the law.

Successful Farming (17th and Locust Sts., Des Moines, Iowa) 6 Sul2

657. Hibbard, B. H. Shall property or income be the basis of taxation? (v.26, no.2, Feb. 1928, p.13,127-129)

"With the decline of prices subsequent to 1920 the tax-paying difficulties of the farmer came out into the open and, altho they are as visible as a mountain, nothing has been done to set matters right."

The income tax as a supplement to the property tax in Wisconsin is briefly described.

658. Hibbard, B. H. Why the state income tax is desirable. (v.26, no.3, Mar. 1928, p.10-11,24-25)

Dr. Hibbard writes: "In conclusion it may be said that as public expenditures and taxation problems continue to become more and more acute, as they will, it is desirable that a study be made of the possible tax resources, and the effect of existing and proposed tax laws. Whenever such study shall be made for any state, it is altogether likely that it will be followed by a recommendation that an income tax law be passed where such a law is not in operation. Finding that the income tax cannot well be used to the extent which, under other circumstances, would seem desirable it will be necessary to resort to other expedients." - p.24.

Utah Farmer (Deseret News Bldg., Salt Lake City, Utah) 6 D45

659. Warnock, Irvin L. The farmer and taxation. (v.23, no.12, Jan. 10, 1928, p.3)

The author advocates a "single tax on trade money."

Wallaces' Farmer (11th and Walnut Sts., Des Moines, Iowa) 6 W15

660. Bringing down the farm taxes. (v.47, no.8, Feb. 24, 1922, p.114)

661. Farm taxes eat up earning power. Basing taxation on theoretical land values is unjust to farmers. (v.49, no.38, Sept. 19, 1924, p.1223)

662. Galloway, John C. Figuring the farm income tax. (v.48, no. 1, Jan. 5, 1923, p.7,20)
663. Graduated land tax. (v.52, no.52, Dec. 30, 1927, p.1696)  
This editorial discusses favorably the suggestion that large farms be assessed at a higher rate than family-sized farms and tenant farms at a higher rate than owner-operated farms.
664. Gregory, C. W.. What can we do about farm taxes? (v.50, no. 16, April 17, 1925, p.573)
665. Iowa tax hearing [Editorial] (v.52, no.29, July 22, 1927, p.978)  
This reports the statement of Mr. Hearst, President of the Iowa Farm Bureau Federation, as to the earning power of farm land and the amount paid for taxes. He urged that farm land values be cut 8.6 per cent and city property values be raised correspondingly. Henry A. Wallace also made a statement on behalf of the reduction of farm values.
666. Lower taxes for Iowa farmers. Land valuation law and budget system best hope for tax relief. (v.48, no.6, Feb. 9, 1923, p.206)
667. May tap new sources of revenue; Iowa assembly considers income tax and corporation franchise tax. (v.48, no.7, Feb. 16, 1923, p.252)
668. Mitchell, J. G. Getting ready for tax revision. New tax measures that Iowa legislators will consider this winter. (v.48, no.44, Nov. 2, 1923, p.1471,1490)
669. Mitchell, J. G. Selling price or earning power? Which shall we use as basis for taxation of farm lands? (v.48, no.49, Dec. 7, 1923, p.1642)
670. Poll shows farm views on tax reform. An Iowa straw vote on township assessor, land title system and income tax. (v.48, no.30, July 27, 1923, p.1032)
671. Van Alstine, H. S. The case for the county assessor.. Township assessor is weak link in tax system in committee's view. (v.48, no.48, Nov. 30, 1923, p.1609,1624)  
Urges revision of Iowa's tax laws.
672. Wallace, H. A. Analyzing the state income tax. Does the farmer pay more than his fair share of state expenses? (v.51, no.50, Dec. 10, 1926, p.1607)  
An outline map of Iowa shows by counties the amount paid per capita by town and city folks in 1926, to run the state government and the amount paid by farmers.



673. Wallace, H. A. Big state tax saving to Iowa farmers. (v.50, no.35, Aug. 28, 1925, p.1089)

Iowa farm land will pay \$1,710,000 less in state taxes in 1926 than in 1925. Two outline maps of Iowa are given; one showing the savings for the average farm in each county in 1926; the other the average tax paid by farmers in each county, 1925 and 1926.

674. Wallace, H. A. Tax savings total three million. (v.51, no.10, Mar. 5, 1926, p.349)

675. Wallace, H. A. Toward justice in state taxation. (v.52, no.26, July 1, 1927, p.909,916)

This is a plea to the farmer to appear before the State Executive Council on July 11 in an attempt to either decrease farm property values or to increase city property values. The article presents a survey of the Iowa tax situation as it affects the farmer showing that farm property is taxed at a higher per cent of sales value than city property. A map shows per capita property tax paid towards state expenses by farmers and by residents of towns and cities in each county.

676. Wallace, H. A. Valuing farm lands for taxation. How assessed values on Iowa farm land in 1923 compare with 1919. (v.49, no.16, Apr. 18, 1924, p.622,629)

Illustrated by map showing assessed value per acre by counties, 1919 and 1923.

677. Wallace, H. A. What farmers pay to run the state. An estimate of the per capita tax paid by farmers and city folks in Iowa. (v.50, no.27, July 3, 1925, p.397)

An outline map shows per capita tax paid by city residents and by farmers in Iowa by counties, 1925.

678. Wilson, L. J. How Iowa taxes climb upward. Levies in 1922 were four times as heavy as they were in 1905. (v.49, no.1, Jan. 4, 1924, p.9,12)

Wisconsin Farmer (Madison, Wis.) 6 W75

679. The Bayfield economic farm and soil survey. (v.56, no.45, Nov. 10, 1927, p.4)

This is an editorial on this survey in Wisconsin which is being carried on by the State Department of Agriculture and the Conservation Commission.

680. The final abandonment of a fake taxation promise. (v.57, no.2, Jan. 12, 1928, p.35)

While state taxes in Wisconsin are lower, local taxes have increased more than the amount saved by a lower state levy. "The public has been encouraged into the belief that all manner of public activities can be indulged in without a budget plan or a sound advance program, but is learning that the bills must ultimately be paid, and by itself."

681. Timberland and taxes form big issue. (v.57, no.4, Jan. 26, 1928, p.132)

This is a comparison of the Wisconsin and Michigan timberland and woodlot tax laws with some information on the taxation of cut-over lands.

682. Wisconsin special session fails to agree on new taxation. (v.57, no.7, Feb. 16, 1928, p.235)

Although the special session called for the purpose of providing additional appropriations for the state adjourned without agreeing on any method of increasing the revenue, taxes for the farmer, the author points out, will before long be increased unless a budget system to limit public expenditure is adopted.



DOCTORAL DISSERTATIONS\*

Compiled from lists in American Economic Review 1917-1927  
and in Journal of Farm Economics 1925-1927

683. Allin, Bushrod W. Taxation from the standpoint of Wisconsin farmers. 1927. Wisconsin. Completed.
684. Ballinger, Roy Arthur. The taxation of agriculture in Minnesota. 1928. Minnesota.
685. Beckett, Samuel Erasmus. The revenue system of the Dominion of Canada. 1927. Chicago.
686. Burtchett, Floyd F. The development of the fiscal system of Wisconsin, 1900-25. 1927. Wisconsin. Completed.
687. Call, Irving Joslyn. Farm property taxation in New York. 1927. Cornell.
688. Campbell, Robert Argyll. Taxation in Indiana. 1918. Cornell.
689. Carroll, Dudley DeWitt. The history of taxation in North Carolina. 1922. Columbia.
690. Chen, Tsung D. The relation between local government expenditures and density of population in Massachusetts. Harvard. 1926.
691. Drown, LeGrand Rex. The validity of the pay-as-you-go policy in public school outlays. 1920. Columbia.
692. Englund, Eric. Studies in taxation in Kansas. 1927. Harvard. Completed.  
The contents of this thesis are embodied in Kansas Agricultural Experiment Station Bulletin 232, 234 and 235 (See items 266, 269, 270)
693. Graves, Richard A. A comparative study of common school finance in a group of selected states. (New York and other states to be selected later) 1923. Minnesota.

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\*Unpublished. Theses which are known to have been published have been treated like other books and have not been included in this list.

694. Gray, Edward Rutherford. Development of public expenditures by functions during the last century. 1926. Yale.
695. Hutchinson, Ruth Gillette. Separation of state and local revenue. 1928. Columbia.
696. Jensen, Jens Peter. The general property tax. 1926. Chicago. Completed.
697. Johnson, Orville M. The taxation of farm land. 1928. Wisconsin.
698. Keister, Albert Samuel. High school text in finance. 1924. Chicago.
699. Kemp, Hubert R. Taxation in Canada. 1927. Toronto.
700. Kilpatrick, Wylie. State supervision of local finance. 1927. Robert Brookings.
701. Leland, Simeon Elbridge. The classified property tax in the United States. 1926. Chicago. Completed.
702. McClure, Wallace Mitchell. Public finance in Tennessee. 1920. Columbia.
703. Mead, A. R. The development of the free school and the abolition of rate bills in the states of Connecticut and Michigan. 1919. Columbia.
704. Morgan, Charles Stillman. A statistical analysis of the increase in American public expenditures. 1919. Yale.
705. Musser, Isaac Taylor, jr. French fiscal system since the close of the world war. 1928. Virginia.
706. Pal, N. M. Systems of land tenure and taxation in India. 1921. California.
707. Pasvolsky, Leo. Finances of the Danubian states. 1925. Columbia.
708. Rice, Lloyd Preston. History of taxation in Connecticut. 1920. Harvard.
709. Shoup, Carl Sumner. French post-war taxation. 1928. Columbia.
710. Smart, Louis Edwin. Recent taxation in Ohio. 1926. Ohio State.
711. Stockwell, Marvel M. Some problems of land taxation. 1926. Illinois. For published abstract see item 180.
712. Van Sickle, John Valentine. The direct taxation of Austria, 1918-1923. 1924. Harvard. Completed.



## MASTER'S THESES

Compiled from lists in Journal of Farm Economics  
1926 - 1927

713. Bodin, Roy. A survey and analysis of the existing data relative to the farmer's share in the tax burden. 1927. Minnesota.
714. Lott, Elmo. A rural social study involving support of high schools. 1926. Wisconsin.
715. Payne, Wm. C. Rural taxation in Oklahoma. 1928. Oklahoma.

CURRENT RESEARCH PROJECTS IN FARM TAXATION\*Arkansas

716. Farm taxation. C. O. Brannen, Professor, Rural Economics and Sociology, College of Agriculture, Fayetteville, Arkansas.

Colorado

717. Taxation problems of agriculture. L. A. Moorhouse, Professor, Rural Economics and Sociology, State Agricultural College, Fort Collins, Colorado. In cooperation with the U. S. Bureau of Agricultural Economics.

Delaware

718. The trend of farm taxation in Delaware. M. M. Daugherty, Agricultural Experiment Station, University of Delaware, Newark, Delaware. In cooperation with the U. S. Bureau of Agricultural Economics.

Iowa

719. The incidence of state and local taxes in Iowa. J. E. Brindley. In cooperation with U. S. Bureau of Agricultural Economics.

Kansas

720. Studies of land income, land taxation, land utilization, land acquisition, land classification and other land problems. E. Howe, Dept. of Agricultural Economics, State Agricultural College, Manhattan, Kansas.

Massachusetts

721. Farm taxation. H. W. Yount, Dept. of Agricultural Economics, Massachusetts Agricultural College, Amherst, Massachusetts.

Michigan

722. Farm taxation in Michigan. R. W. Newton, Dept. of Agricultural Economics, Agricultural Experiment Station, East Lansing, Michigan.
723. Forest taxation.

Missouri

724. Taxation problems of agriculture. S. D. Gromer, Dept. of Agricultural Economics, College of Agriculture, University of Missouri, Columbia, Missouri.

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\*This list makes no claim to completeness. The name of the person in charge of the work has been given wherever possible.



New Jersey

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New York

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728. A study of the method of collection of the general property tax. M. Slade Kendrick, Dept. of Agricultural Economics, State College of Agriculture, Cornell University, Ithaca, New York.
729. Relation of income to taxes. M. Slade Kendrick, Dept. of Agricultural Economics, State College of Agriculture, Cornell University, Ithaca, New York.
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741. Study of land taxation in relation to land utilization in Northern Wisconsin. B. H. Hibbard, Professor, Dept. of Agricultural Economics, College of Agriculture, University of Wisconsin, Madison, Wisconsin.

### U. S. Dept. of Agriculture. Bureau of Agricultural Economics

742. Index of farm taxes by states. Whitney Coombs, Division of Agricultural Finance, U. S. Bureau of Agricultural Economics, Washington, D. C.



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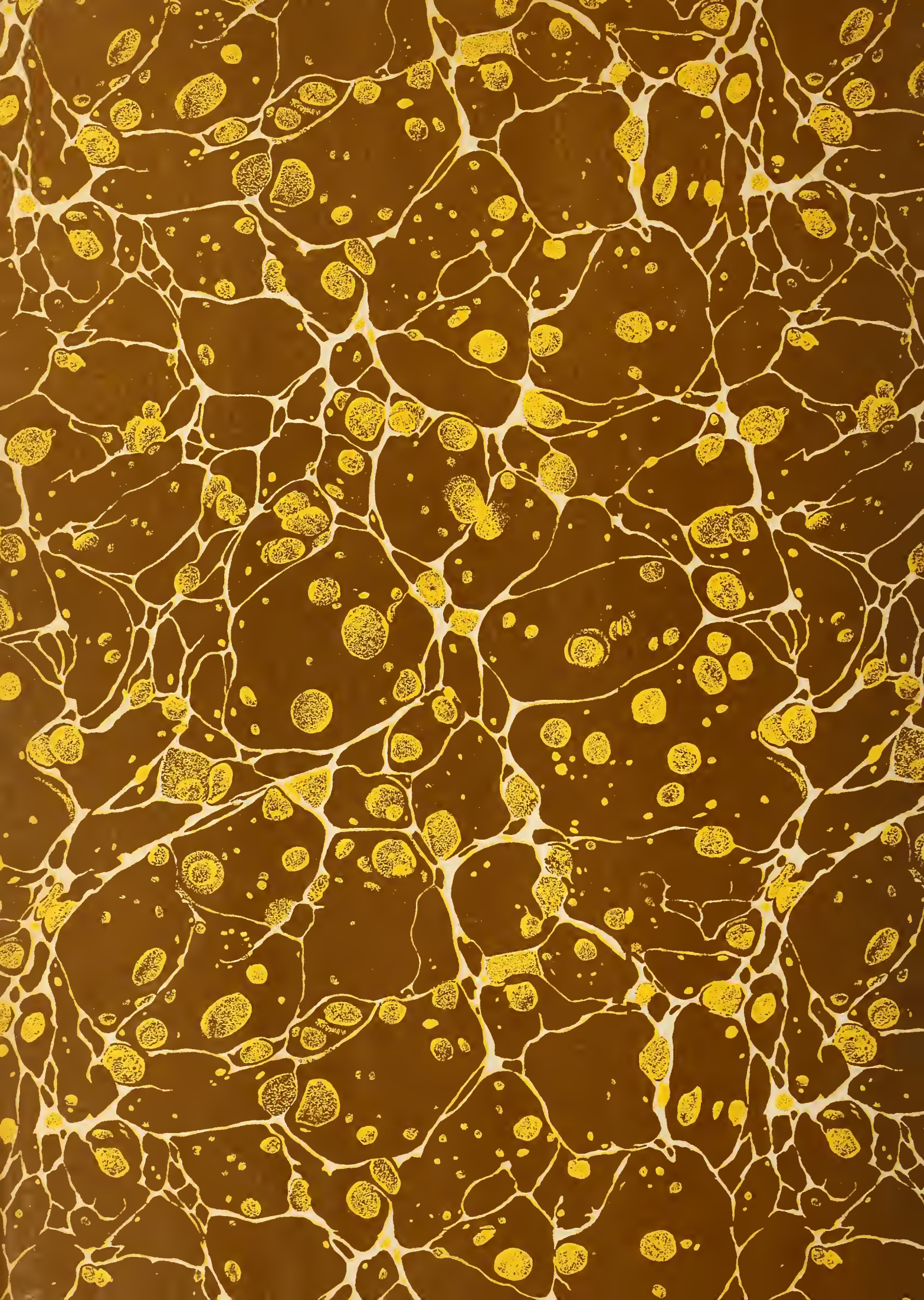














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