

The Civic Revival in Ohio

Tax Equalization in Cleveland

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Farms, buildings, personal property, land pay no taxes . . . it is men and women who are taxed and not things.—Tom L. Johnson, "My Story," p. 131.

A VERY IMPORTANT PHASE of the Civic Revivalists' fight against privilege and one especially interesting at the present time was Tom Johnson's attempt to equalize the burden of taxation in Cleveland. Johnson's approach to the problem can be seen by his definition of taxation as the rule by which the cost of government is distributed among the people and corporations of a state.¹ Like Frederic C. Howe, Johnson knew that the control of the machinery charged with assigning this distribution is a powerful agency of class rule. Howe pointed out that the system of taxation in vogue in any country reveals the economic interest of the class in control of that country's government.² In a crisp sentence Johnson summed up his idea of the relation between taxation and privilege: "The greatest of all privileges is having another man pay your taxes."³ Tax exemption is a form of subsidy, said Howe. It is obtained through the undervaluation of property and the defeat of measures for proper assessment of corporate privilege. "The same motives which call forth campaign contributions running into the millions in support of the tariff or for a ship subsidy measure prompt the giving of immense sums to the local party machine as a price of relief from the just and proper burdens of government."⁴

The Civic Revivalists' belief in the possibility of using taxation as a weapon of social readjustment has been discussed in a previous essay. They thought the taxation of land values would destroy monopoly and revive economic opportunity. They believed the single tax offered an ideal way of raising revenue, for it shifted the incidence of taxation from effort to

¹ "My Story" (New York, 1911), p. 129.

² "The Taxation of Railroads and Other Public Service Corporations," *Proceedings* . . . of the National Municipal League (1907), p. 306. On the same general idea see T. S. Adams, "Ideals and Idealism in Taxation," *The American Economic Review*, vol. XVIII, pp. 1-8 (March, 1928).

³ "My Story," p. 129.

⁴ "The City, the Hope of Democracy" (New York, 1905), p. 103.

privilege, from wealth created by labor and talent to wealth automatically produced by the development of society. But the single tax, like the municipal ownership of street railways was a remedy which the laws of the state forbade Ohio cities to apply. Men like Johnson and Howe never had a chance to put their theories into full operation. To have done so would have required home rule in taxation; but while the first fifteen years of the twentieth century brought some much-needed reform in the administration of Ohio's tax laws, the trend of tax legislation was consistently away from local option. In fact the passage of tax and debt limitation laws by the State Legislature restricted the cities' autonomy in fiscal questions.⁵ Nevertheless, Johnson, the most resourceful of the leaders of the Civic Revival, was able to bring about some concrete improvements in the distribution of the cost of government even under the existing framework of the general property tax. Johnson's achievements in the tax reform, along with the services he rendered his city in the street railway controversy, are the best examples we have of his ability to do constructive work while striving for a goal which was never reached.

I

ARTICLE XII of the Ohio Constitution of 1851 stated that all property was to be assessed for taxation at its "true value in money." In reality it was a commonly accepted fact by 1900 that much personal property escaped taxation entirely while ordinary real estate like houses and lots, farms, and business property was appraised at about sixty per cent of full value. The railroads and utility companies had won the privilege of having their property appraised for tax purposes at only a third of this figure, or at about twenty per cent of market value. Franchise value, the largest single item in a public utility's valuation, was untaxed. Johnson's aim was to achieve a scientific reappraisal of all property at its market value (which would include the franchise value of a public service corporation). Until this could be attained he thought the railroads and utilities should at least be assessed at as high a percentage of true value as other property.⁶

⁵ For scholarly discussions of the process of tax reform in Ohio up to 1913 see Ernst L. Bogart, "Recent Tax Reforms in Ohio," *The American Economic Review*, vol. I, pp. 505-18 (September, 1911); Oliver C. Lockhart, "Taxation in Ohio," *The American Economic Review*, vol. II, pp. 729-30 (September, 1912); and Francis W. Coker, "The Administration of Local Taxation in Ohio," *The Annals of the American Academy of Political and Social Science*, vol. XLVII, pp. 182-98 (May, 1913).

⁶ Johnson's aims in taxation are discussed by Howe in "The Best Governed Community in the World," *The World's Work*, vol. III, pp. 1723-28 (February, 1902), and "Cleveland—A City Finding Itself," *ibid.*, vol. VI, pp. 3988-99 (October, 1903).

When he took office in 1901 general property was appraised for taxation every ten years by a locally-elected board. The tax value of railroad property was fixed every year by the auditors of the counties through which the railroad operated. A city board of equalization, whose members were appointed by the mayor, met annually to correct inequalities in the assessments made by the decennial appraisers. This board had considerable potential power but in Cleveland it had so declined in importance that its chief functions had become the correction of clerical errors and the addition of household improvements to the tax duplicate. It was possible to carry appeals from the local agencies to various state boards of revision, equalization and remission.⁷

The last decennial appraisalment had been made the year before Johnson's first election to the mayoralty. The appraisers had followed the usual custom of allowing the public utility companies to file absurdly low returns. Johnson estimated that the valuation officially reported by one company was only six per cent of the market value of its securities. Other real estate, also in the customary fashion, had been assessed at between fifty and sixty per cent of sales value. Johnson's appointees rejuvenated the Cleveland Board of Equalization and in July 1901 the board increased the valuation of the Cleveland gas, electric, and street railway companies by twenty million dollars.⁸ A month or two before this Johnson had begun to appear before the County Auditors who were making their annual appraisal of railroad property. With E. W. Bemis as his valuation expert Johnson presented evidence of the railroad's under-appraisalment and tried to convince the auditors that their tax bill should be based upon sixty per cent of the market value of their stocks and bonds. The auditors, however, preferred to accept the returns filed with them by the officers of the railroad companies and so set the properties down on the tax books at the usual low figure. Johnson recalled that they increased the assessment of one notoriously undervalued road one per cent.⁹

Having failed to obtain any satisfaction from the county auditors, Johnson appealed to the state officials whose duty it was to enforce the tax laws. Perhaps not entirely to his surprise he received no help from this quarter. The State Board of Equalization refused to act on the railroad

⁷ Johnson outlines the personnel and duties of the different tax boards in "My Story," pp. 126-27.

⁸ Reported in the *Cleveland Plain Dealer*, July 31, 1901.

⁹ Johnson recounts his attempts to increase the assessment of the railroads in "My Story," pp. 132-44. *The Public*, June 1, 1901, describes Johnson's stormy sessions with the county auditors. The whole problem is commented on in "Railroad Taxation in Ohio," *The Outlook*, vol. LXIX, pp. 255-56 (October, 1901).

case; the State Supreme Court declined to issue a writ of mandamus compelling the board to review the case; and the State Legislature rejected proposals for corrective legislation. But at the same time the state agencies were refusing to aid Cleveland in increasing the assessments of the railroads they were proving themselves benevolent allies of the public utility corporations whose valuations had been increased by the Cleveland Board of Equalization. A Board of Tax Revision, consisting of high state officials, remitted the entire twenty million dollars of increased assessment.¹⁰ Then to prevent a recurrence of such an impertinent increase in appraisal the Legislature passed an act supplanting the local boards of equalization (members appointed by the mayor) with county boards of tax review, paid from county funds, but composed of appointees of state officials.¹¹

II

JOHNSON'S OBJECT in these two conflicts over taxation was primarily to secure a more just apportionment of the tax load and secondarily to obtain revenue for needed public improvements.¹² However, he had not forgotten the larger single tax design. The partial taxation of public utility franchises and railroad rights-of-way was a tax on privilege. Through the use of the license system the city had levied a tax on privilege before, but the privileges taxed by license fees were usually those of the poor—the privilege of owning a dog or a bicycle, of operating a second-hand store or a saloon, or of selling pencils on the street. Except in the case of the saloon Johnson, like Jones and Whitlock, looked on such licenses as taxes on poverty rather than as regulatory measures. Tax property at its true value, they said, and such unjust levies on the poor will be unnecessary.¹³

¹⁰ Reported in the *Cleveland Plain Dealer*, February 2, 1902.

¹¹ The use of state tax machinery to defeat Johnson's attempt to raise the assessment of the Cleveland public utility companies is discussed by Johnson, "My Story," pp. 145-47; E. W. Bemis, "The Franchise Situation in Cleveland," *Municipal Affairs*, vol. VI, pp. 261-67 (June, 1902), pp. 261-62; and Milo Roy Maltbie, "Home Rule in Ohio," *ibid.*, vol. VI, pp. 234-44 (June, 1902), p. 235.

¹² E. W. Bemis estimated that Cleveland would have received four hundred and fifty thousand dollars in increased revenue if the twenty million dollar increase in the appraisal of the utility companies had been allowed. "Franchise Situation in Cleveland," *op. cit.*, p. 261.

¹³ Johnson's veto of an ordinance requiring bucksters to purchase licenses is reported in *The Public*, August 24, 1901. In his Annual Messages to the Toledo Council Jones had repeatedly decried the license system. See for example his message in the *Toledo Annual Statement . . . for the Year Ending April 1st 1901*, p. 22. Whitlock's views on taxation are examined and commented on in two editorials in *The Public*: "The Gentle Art of Unfair Taxation," vol. X, p. 267 (June 22, 1907); and "Mayor Whitlock on Municipal Taxation," vol. X, p. 385-86 (July 27, 1907). "Dogs Taxed to Exempt Railroads," *The Outlook*, vol. LXVIII, p. 139 (May 18, 1901), is a suggestive editorial on the use of the license system in Wisconsin.

An even more obvious example of the way in which Johnson's early effort at tax reform revealed his single tax theories is to be found in his proposal to the county auditors that they place a relatively high valuation on the lake shore land owned by the railroads. Previously the auditors had ignored this land, assuming that because it was barren it was worthless. The *Plain Dealer*, continually torn between a desire to support Johnson and yet retain its newly-acquired respectability, opposed Johnson's suggestion. Unfair taxation will drive business out of the city, was its argument. It advocated "a broad and liberal policy, one founded on justice, one that will encourage the owners of lake frontage to build it into docks and cover it with warehouses." Johnson's single tax friends not only insisted that his tax policy was just, but that it was the only one that would accomplish the result desired by the *Plain Dealer*. Their attitude was that increased taxation of lake frontage would discourage appropriation without use. Its effect would be to force the railroads either to convert their vacant land to productive purposes or to sell it to people who would do so.¹⁴

III

AN INTERESTING SAMPLE of the devices used by the Civic Revivalists to spread what they called "educational propoganda" and to arouse public interest in government was the tax school conducted in Cleveland by Peter Witt with the legal assistance of Newton D. Baker. The "school" was a kind of rough and ready research foundation which dug up and publicized inequalities in tax assessments. Witt was the son of a German refugee of 1848. His progress in radicalism had been guided by the liberal clergyman and physician, Dr. L. B. Tuckerman. Even by the time he was twenty-five Witt's fighting spirit and sharp and active tongue had won him a local reputation as an agitator. At their first meeting, which occurred during Johnson's campaign for Congress in 1894, Witt impressed Johnson as an "angry young man."¹⁵ He served as City Clerk under Johnson and before taking charge of the tax school had prepared public opinion for Johnson's efforts at tax reform by frequent speeches on the Public Square and by writing a widely circulated pamphlet. The latter, entitled "Cleveland Before St. Peter," was an account of the tricks of the city's tax-dodgers.¹⁶ The graphic way in which Witt's tax school revealed injustices in taxation

¹⁴ The *Plain Dealer* editorial of September 3, 1901 is quoted and commented upon in *The Public*, September 7, 1901.

¹⁵ "My Story," p. 84.

¹⁶ The pamphlet appeared in 1899. Among those listed in it as tax dodgers was Tom L. Johnson.

was an important factor in helping Johnson show Clevelanders that revenue was a human as well as a fiscal problem.

At first the school had no official connection with the city government, but early in Johnson's administration the Council made an appropriation to enable it to carry on its work. With the help of the various city departments maps sixteen feet square were drawn up representing each ward in Cleveland. The maps were hung in the City Hall and the people were invited to examine them. On each map was shown the assessed and the market value of the land in the ward. One thing these maps showed was that on a surprisingly large number of parcels of real estate the assessed value was higher than the sales value. Through the distribution of circulars, the findings of the school were spread before people who did not come to see the maps. These pamphlets gave specific examples of land in each ward which was assessed at less than the cash value of the average piece of land in the ward, and also of land assessed at more than the average value of land in the ward.¹⁷

Johnson put the city Board of Equalization to work correcting the mistakes uncovered by the tax school. When this board was destroyed by the state legislation referred to above, people who felt the valuation the decennial appraisers had placed on their property was too high were told to apply to the new County Board of Tax Review. Johnson's friends pointed out that the tax school was thus forcing the rectification of injustices which might otherwise have gone unheeded until the next decennial appraisalment. The school, however, was forced to suspend after twenty months of operation when Cleveland was enjoined from using city funds for its support.¹⁸

IV

JOHNSON'S FIRST EFFORTS to obtain revenue by taxing monopoly and privilege at the same rate as homes and property in competitive business failed because of the opposition to his policy of the men who controlled the state tax machinery. Like other parts of the program of the Civic Revival, further tax reform in Cleveland had to wait until the friends of the movement were more powerful in the government of Ohio. To hasten the coming of this day Johnson branched out into state politics early in his first administration. With the help of Charles P. Salen he made himself the Democratic boss of Cuyahoga County and in November, 1901, secured the election of a slate of Democrats to the Legislature. During

¹⁷ Johnson describes the procedure of the tax school in "My Story," pp. 126-30.

¹⁸ Reported in the *Cleveland Plain Dealer*, October 9, 1902.

the spring and summer of 1902, again with the assistance of Salen, he wrested control of the state party organization from John R. McLean.

Johnson had none of the exaggerated loyalty to party that long service in the ranks breeds in the machine politician. His non-partisan attitude toward politics was a heritage of his days as a privilege-seeking business man. He looked upon the Democratic party simply as a tool to be used to accomplish his goals. Advancing his program was of far more importance to him than enforcing party regularity. If his aims could be carried out through Democrats, well and good; if a Republican or Socialist or a Populist seemed more likely to work for his policies than a Democrat, he did not hesitate to support him against a recalcitrant member of his own party.

Three nominal Republicans, Fred Kohler, Frederic C. Howe, and William J. Springborn, held important posts in Cleveland during Johnson's administration. A Republican Councilman, E. B. Haserodt, denied renomination by his own party because he had supported the three-cent fare movement, was placed on the Democratic ticket. Similarly Johnson had Frank S. Monnett, the former Republican Attorney-General, nominated for that position by the Democrats in 1903. Earlier in 1903 Johnson invaded the home district of eight Democratic members of the state legislature who, he thought, were reactionary and prevented their renomination.¹⁹

Johnson's control of the state Democratic organization was first demonstrated at the state convention of the party held in Sandusky on September 3, 1902. Johnson, the presiding officer, not only secured the adoption of a platform largely drafted by himself but also brought about the nomination of a personal friend for Secretary of State, the one state office to be filled at the November elections.²⁰ Johnson's friend and candidate was Herbert S. Bigelow, the single tax pastor of the historic Vine Street Congregational Church in Cincinnati. The platform promised heavier taxation of railroads, two-cent a mile railroad fare, and home rule for cities.

In a letter to the writer Reverend Bigelow has recalled some amusing incidents of this campaign of forty years ago. He and Johnson toured the northern part of the state in the latter's imported red automobile and held meetings in one of the tents Johnson used in his Cleveland campaigns. This was one of the earliest instances of the use of an automobile in a

¹⁹ Mayor Jones, the uncompromising non-partisan, called Johnson "the freest man in partisan politics in the United States," *The Public*, October 17, 1903.

²⁰ On this convention see "Tom Johnson to the Front," *The Nation*, vol. LXXV, p. 201 (September 11, 1902).

political campaign. Since the "Red Devil" was the first automobile many country people had even seen, it was perhaps as great an attraction as the novel political doctrines preached by Bigelow. When they met a farmer and his team on the road, Johnson and Bigelow would have to get out and help lead the horses past the car. "The farmers were as much scared as the horses. No wonder the majorities against us were a record up to that time."²¹ Meanwhile Mark Hanna and the Republican candidate for Secretary of State were canvassing the state by train and making decorous speeches from the rear platform. "Let well enough alone," was the keynote of their campaign.²² Apparently that was what the voters wanted to do for on election day Bigelow was snowed under by over ninety thousand votes. But he had carried Cuyahoga County and in the northern counties where he and Johnson had campaigned together the Democrats received more votes than they had in the last state election.

It would indeed have been strange if a man who believed in his principles as firmly as did Johnson had not desired to win an office which would give him a fair chance to put his theories into practice. Johnson's henchmen again controlled the Democratic State Convention in 1903 and they obtained his nomination for Governor. But the progressives were still in the minority in Ohio and Johnson's defeat in this election was conceded by both friend and foe almost before the campaign had opened. Johnson wanted the nomination in order to retain control of the party. Then too he hoped that he would be able to help elect enough Democrats to the Legislature to prevent Mark Hanna's re-election to the Senate in 1904. Johnson's enemies within the party were willing to let him have the nomination in the expectation that he would be so crushingly defeated that he would never again be a force in state politics.²³

V

AS IN THE PRECEDING YEAR Johnson relied on the circus tent and the "Red Devil" to help him spread his message of home rule and just taxation through the state. Municipal ownership, "government by injunction," low railroad fares, and the initiative and referendum were also favorite subjects in his political speeches.²⁴

²¹ Letter from Herbert S. Bigelow to the writer, March 1, 1942.

²² Carl Lorenz, "Tom L. Johnson," (New York 1911), p. 98.

²³ The reasons for Johnson's nomination are examined from different points of view in the following magazine editorials: "Tom Johnson's 'Victory,'" *The Nation*, vol. LXXVII, pp. 183-84 (September 3, 1903); "The Democratic Campaign in Ohio," *The Outlook*, vol. LXXIV, pp. 917-18 (August 15, 1903); and B. O. Flower, "The Field Against Mayor Johnson," *The Arena*, vol. XXX, pp. 533-36 (November, 1903). Johnson states his reasons for running in "My Story," p. 195, *et seq.*

²⁴ The campaign was carefully reported in the news columns of *The Public*. A representative issue is that of October 17, 1903.

Johnson burst on staid old Republican Ohio "like a new planet," wrote Brand Whitlock. "His red car might have been a chariot of flame driven by an anarchist. . . ."²⁵ Not since 1896 had the organs of the conservative classes professed such fear for the stability of American institutions. It is not enough that Johnson be defeated, warned one magazine. He must be utterly routed. "To the extent that it has even the seeming of success, the Johnson campaign means a disrupting crusade against the orderly methods of modern industry and the business prosperity of the nation."²⁶ We cannot comprehend the bitterness of the attacks on Johnson, nor understand why his enemies wanted him overwhelmingly defeated, unless we remember his prominence in the single tax movement. For while the privileged business interests of the state may have been distressed by the prospect of increased assessments and municipal home rule, they shuddered even more at the theory of taxation of which Johnson was the best known living advocate. Men who might otherwise have been disposed to applaud Johnson's fight to make the railroads pay a fair share of taxation were driven into opposing him by the fear that railroad taxation was but a wedge for the introduction of the single tax. Johnson thought the fear of the single tax was based on knowledge in some cases and on ignorance in others: privilege knew what the single tax would do to it; the people were misinformed as to what it would do for them.

In fighting Johnson the Republicans followed a dual policy. On the one hand, as indicated above, Johnson was presented as a demoniacal enemy of business. At the very same time he was pictured as a rich man who wanted to shift all taxation to the backs of the farmers and the home owners. The Republicans sagely avoided what Johnson considered the legitimate issues of the campaign, railroad undervaluation and the interference of the legislature in local affairs, and concentrated on raising the bogey of the single tax. The fact that the followers of Henry George proposed a tax on land *values* rather than on superficial land area and that they believed street railway and steam railroad rights-of-way and valuable city building sites should be the chief sources of public revenue was ignored or suppressed by Republican editorialists and orators. *Gunton's Magazine* advised the voters that no matter how unjust the present system of taxation, the little man would be worse off under Johnson's plan. Then he would pay all the taxes and the corporations who owned no land would pay none. An editorial in the magazine stated, "If the farmers want to

²⁵ "Forty Years of It," (New York, 1914), p. 167.

²⁶ "Johnsonism" in Ohio," *Gunton's Magazine*, vol. XXV, pp. 283-95 (October, 1903), p. 283.

pay all the taxes and relieve the corporations or other business concerns from bearing a share of the public burden, if they want to have their homes, their farms, taxed away from them and be transferred to laborers or tenants of the state" then by all means let them vote for Johnson.²⁷ Now of course not many farmers, nor many people, for that matter, read *Gunton's Magazine*. But the attitude of this conservative review is worth noting because it echoed the peculiar interpretation of the single tax then being presented in newspapers all over Ohio. "The single tax will lighten the burden of the rich and increase that of the poor" was the theme of innumerable editorials in partisan journals. "Maybe that is why the rich are so afraid of it," said the single tax weekly, *The Public*.²⁸

The Republican propaganda was effective and Johnson was soundly defeated at the polls. Many Ohio farmers retained a hatred of Johnson until the latter's death.²⁹ Nevertheless his two state campaigns were not without effect. Johnson's personality, his liberal ideas, and his aggressive campaign methods infused a new spirit into the musty politics of Ohio. On the morning after his defeat for the governorship a reporter asked him when the next campaign would begin. "Tomorrow," Johnson replied. And the campaign did go on until, through sheer familiarity, some of Johnson's ideas became accepted as respectable beliefs. Cuyahoga County continued to send a strong delegation of Johnson men to the State Legislature and these representatives provided the leadership in the House and Senate when those bodies came under the control of the Democrats.

VI

THE FIRST FRUITS of the agitation for tax reform Johnson had begun eight years before came in 1909. In that year the Legislature passed an act partially carrying out the recommendations of a special tax commission which had been appointed in 1906 to study and suggest improvements in Ohio's system of taxation. The act reduced the interval between the appraisals of property from ten to four years. It provided for the election of the quadrennial appraisers on non-partisan ballots and authorized them to publicize their findings by somewhat the same measures as those used by the Cleveland tax school.³⁰

²⁷ "Johnson's Appeal to the Farmers," *Gunton's Magazine*, vol. XXV, pp. 392-95 (November, 1903).

²⁸ October 10, 1903. Johnson's reply to this type of argument is reported in *The Public*, October 17, 1903.

²⁹ Whitlock examines the farmers' attitude toward Johnson in "Forty Years of It," p. 169.

³⁰ 100 Ohio Laws, 81. The background and significance of this law are discussed by Thomas L. Sidlo, "Ohio's First Step in Tax Reform," *Yale Review*, vol. XVIII, pp. 413-17 (February, 1910).

As taxation had been almost the first problem attacked by Johnson when he became mayor of Cleveland, so it was the field in which he rendered his last service to the city. At the November election in 1909 Johnson was himself defeated for re-election, but his vigorous campaign on their behalf was responsible for the election of four out of five members of the new Board of Quadrennial Appraisers. One of the members of the board was Frederic C. Howe, who had laid the groundwork for much of Ohio's later tax reform during his term in the Ohio Senate. Two other members of the board, like Howe, were single taxers and still another member was at least sympathetic to the single tax idea.³¹ At their first meeting the Board of Appraisers agreed that their assessments would be made in accordance with two basic principles: property should be appraised at full value (rather than at sixty per cent); and in determining valuation more emphasis should be placed upon the value of land than on the value of improvements.

In order that the first principle might be carried out, W. A. Somers, an expert on land valuation who had been one of Peter Witt's assistants in the tax school, was engaged to act as chief clerk of the Board. Somers was the inventor of a system of appraisement for determining the market value of land. Under his system a few lots, twenty-five by one-hundred feet in size, were laid off on maps of each city block. The market value of these units was individually determined and then a mathematical calculation was used to arrive at the value of the irregularly-shaped parcels of land in the block. Favoritism under the unit system was held to be practically impossible because favoring one lot would require favoring a whole block, and that would throw the calculations for the whole street and section out of line. In other words, under the Somers system, discrimination would necessarily involve such large areas that it would be easily discernible.³² To fix the correct value of key units in each section of the city, the appraisers revived some of the techniques of the tax school. Large maps of each ward were prepared and displayed at public meetings in the different wards. Here the people of the community were asked to estimate the market value of the lots in each block.³³

³¹ The members of the Board were Arthur F. May, Frederic C. Howe, John A. Zangerle, Joseph F. McKenna, and Theodore M. Bates.

³² Somers describes his plan in "Valuation of City Real Estate for Taxation," *Municipal Affairs*, vol. V, pp. 401-18 (June, 1901). A simplified explanation of the Somers system is given by E. W. Doty, "The Somers System for Valuing Real Estate," *The Public*, vol. XIII, pp. 608-09 (July 1, 1910). For further comment see "The Somers System of Tax Valuation," *The Public*, vol. XIV, pp. 173-79 (February 24, 1911).

³³ Howe describes the work of the Board of Appraisers in "Confessions of a Reformer" (New York, 1925), pp. 225-30.

Through the use of the Somers system the board of appraisement was enabled to complete the assessment of over one-hundred and forty-nine thousand parcels of land and one hundred thousand buildings in seven months. The total assessment of all property in the city was raised from less than two hundred million dollars to five hundred millions. The assessments on some parcels of land were increased from three to ten times.³⁴ Even land in boom areas whose selling price was acknowledged to be inflated was appraised at its current market value.³⁵ To objections that its valuations were too high the board had a stock reply: "Give the Real Estate Board a thirty-day option on your land at our appraisal. If the land can't be sold at that figure we will reduce it." Only one property owner took advantage of this offer.³⁶ After the board had completed its work of assessment the results were printed in pamphlet form and mailed to the residents of each ward. In the pamphlet the tax valuation of each parcel of real estate in the ward was listed by street and number. Evidently the public was satisfied that a fair appraisal had been made for there were fewer appeals from the assessments of the quadrennial appraisers than ever before.

The work of the board of appraisers constituted the closest approach to the actual application of the single tax in Cleveland. Although required by law to assess both land and improvements, the appraisers were determined to follow their second rule of conduct in regard to the degree of emphasis to be assigned each of these factors. Consequently, they gave a relatively high one to land. Acting on the theory that effort should be encouraged, they frequently depreciated the value of a house or building so that the builder would not be penalized for his enterprise. Conversely, believing that speculation should be discouraged, they taxed vacant lots on their full value. Howe said the results stemming automatically from the board's assessments confirmed his belief in the single tax. Building was stimulated, shanties gave way to more substantial structures, and vacant land was forced into use. In retrospect his work with the board of appraisers struck him as the most satisfactory experience of his political life.³⁷

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³⁴ Examples of increased appraisals on downtown building sites are given in the editorial "Another Sensible Tax Official," *The Public*, vol. XIII, p. 194 (March 4, 1910).

³⁵ *Ibid.*

³⁶ "Land Valuation in Cleveland," *The Public*, vol. XIII, p. 604 (July 1, 1910).

³⁷ "Confessions of a Reformer," p. 230.