

Over-lords of Taxation

Machine Politics Versus Referendums



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BEFORE THE time limit expired September 11, 1940, 58,400 citizens of Greater New York City had signed a petition for a referendum to be carried on the ballot at the November election to abolish all county governments in the five boroughs, or counties, comprising the great city.

Mayor F. H. La Guardia estimated that the proposed reform would save the taxpayers \$500,000 annually. It would abolish sheriffs and registers in all five counties. In their place would be two city-wide departments whose heads would be appointed by the Mayor, thus placing responsibility on leadership as called for in the Quinary System of government.

The politicians lost no time in accusing the Citizens' Non-Partisan Committee, who sponsored the referendum, with

getting "about 25,000 signatures that were forged, fraudulent and invalid".

Machine-made legislators, using the voters as puppets to make elections look democratic, concoct the conditions for referendums so that it is near impossible to initiate reforms. Tammany Hall in New York and four other Democratic county organizations have been examining the signature sheets and feel sure they can block the vote. In addition to forgeries, there are 43 other grounds on which petitions such as this one for county reform can be invalidated. These include prefixing the name with initials only, signing with lead pencil, illegible signatures, wrong Election or Assembly District, etc. But these are minor compared to the way a lawyer legislator worked the game in Florida, creating a model masterpiece of

legislating for others to imitate any time the people demanded a referendum. They can be required to get in line and sign before the County Clerk, and the time is shortened so it is barely possible working 24 hours a day to get the required number of signatures. If it appears likely

enough signatures will force a referendum, the clerk has only to 'fishin'.

This is the second attempt in New York within a year to end county governments, and organized politics intends, if it can, to stop the expression of the Will of the People at the polls.

Bumper Tax Crops

<i>Federal Control Needed</i>				Payroll	None	None	10.8
Percentage of Total Taxes				Income	1.5	14.1	17.6
	1912	1932	1939	Miscellaneous	.5	.2	1.4
Sales & Occupa.	8.1	7.7	11.2	PROPERTY	59.8	57	33.2
Motor Fuel	None	6.2	7.1	Property taxes paid	\$1,076,233,000, (1912);		
Liquor	13.3	None	5.8		\$3,175,994,000, (1932); and \$4,365,589,000,		
Tobacco	3.2	4.8	4.5		(1939).		
Death and Gift	None	2.4	3.5	Total Taxes Paid	\$1,800,000,000, (1912);		
Motor Vehicle	None	3.6	2.7		\$5,572,000,000, (1932); & \$13,155,000,000,		
Customs	13.8	4.0	2.2		(1939).		

Honest Property Taxation Impossible

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PERIODICALLY, over a long period of years, various groups and individuals have come forward with plausible general statements that if property taxes were equalized our property tax troubles would be at an end. Several definite attempts have been made to equalize property taxes under the ad valorem system.

Just prior to 1913 in Florida the question of tax equalization became a major issue and the 1913 legislature, recognizing the need of equalization, passed Chapter 6500, creating the State Tax Commission. This act provided for the appointment of a permanent three-member tax commission; gave them unlimited authority to hire expert assistants and set out their duties in fifteen specific paragraphs, charging that they require all local officials to comply strictly with property tax laws and "equalize" property taxes.

This "State Tax Commission" functioned for five years, at a cost of thousands of dollars, and was then abolished by the

legislature because it had failed completely to get results.

Equalization continued to be an issue and the 1921 Florida legislature passed Chapter 8584, creating a State Board of Tax Equalization and provided for the office of State Equalizer of Taxes. This act laid down more strict qualifications; gave the Equalization Board even more specific duties than the 1913 Act and much wider authority, even authorizing the suspension of county officials who failed to comply with their orders and instructions.

This Board operated for ten years; cost the taxpayers more thousands of dollars and then—the legislature again recognized the effort as a dismal failure and abolished the State Equalizer of Taxes and the State Board of Tax Equalization.

AD VALOREM TAX SYSTEM A NATIONAL DISGRACE

Now, in the year 1940, some groups and individuals are again talking in general terms about equalizing property taxes. We question their knowledge of taxation and tax history—and their judg-