

THE PITTSBURG DISPATCH SEEING  
THE LIGHT.

W. F. Smith in an article in the *Pittsburg Dispatch* of December 6th, commenting upon the proposition to rebuild the "hill district" of that city, has this to say:

"Let us suppose all these thousands of buildings to be suddenly obliterated, saving alone the churches, schools, hospitals and certain modern structures. Such an obliteration at first might be regarded by the owners as a great calamity, but if we further suppose that the owners could be brought together and well organized for rebuilding, the result would in the course of a very few years be an attractive section built up on modern lines worth several times the old valuations."

Mr. Smith sees the folly of any attempt to rebuild that section of the city by bargaining with the landlords in terms of the enhanced values due to the expenditure of the commission authorized to condemn and rebuild. He pronounces an "idle dream" the hope that this section can ever be so improved under existing laws as to realize the expectation of those who wish to see it the heart of a great metropolis.

YOUNG Francis T. Kimball, one of the prize winners in the essay contest of the New York State Single Tax League, writes the editor of the *REVIEW* as follows: "Though the monetary reward for my work is highly appreciated, the profit I have derived from the reading of the works of Henry George has been much greater. The astounding conditions in the great cities I already knew, and the Single Tax seems to be the only feasible cure."

THE Mass. Single Tax League has notified all Men's and Women's clubs throughout the State that the organization will furnish speakers during the coming winter season, who will present the economic question in its various aspects. The services of the speakers will be furnished free but organizations outside of Boston will be asked to defray traveling expenses.

FIFTH ANNUAL NEW YORK STATE  
TAX CONFERENCE AT ALBANY.

Dean Swift said (or it may have been Sydney Smith) that there were two places where a man should be allowed to speak without contradiction; in the pulpit and on the gallows. So perhaps it would be unbecoming to regard with levity the proceedings of a body of men whose heads are so soon to fall into the political basket.

These heads now rest upon the shoulders of the men who constitute the New York State Board of Tax Commissioners, and which body will disappear as soon as Governor Whitman gets the necessary "ripper" legislation that will remove them.

One thing this three days Tax Conference at Albany on Jan. 19, 20 and 21, discloses. There is no such thing as a science of taxation; there is no natural taxation; all taxation is unnatural. All taxes are accursed; they curse both him that gives and him that takes; and, between them, the community.

There was a fairly good attendance at the beginning, some forty-one counties being represented. Joseph H. Schwab, State Tax Commissioner was elected chairman and Chas. J. Tobin secretary "for this meeting and the ensuing term." Thus the motion was announced. These nominations were suggested by the chair and were voted on by those present, or such of them as deemed the matter of sufficient importance to say "aye."

It would be impossible to review the many papers read even if they were worth it, which for the most part they were not, though Chairman Schwab frequently referred to them as the "*elegant* papers submitted."

Mr. H. S. Culbertson, of the Short Ballot Association, read a paper on the difficulty of enforcing the present State Tax laws, and thought the trouble was with the popular election of assessors. In this way the personal element rules where the impersonal element should count for most.

Mr. Downs, of Sussex, said that before you could reduce errors in assessment you must provide tax laws that the people can understand. "I went to the district at-

torney of Suffolk county and asked him what some of the laws meant, and he confessed he did not know." Mr. Downs said that an examination of assessments in his town revealed that the property of small owners was assessed at much nearer its true value than the property of large owners. "And this," said Mr. Downs, "is the rule over the whole country." This elicited slight applause. He said assessors were not paid sufficient for their work, and this elicited great applause from all present, including the assessors.

Mayor Carson of Jamestown, who presided at the morning session of Wednesday, the second day of the conference, urged the simplification of the administration of taxation.

In the discussion that occurred Wednesday afternoon Mr. Alfred E. Holcomb, who is assistant secretary of the American Telephone and Telegraph Company, questioned the practicability of separating the value of land from the value of improvements for assessment in rural communities. He said he hoped he was mistaken. He is. Several speakers said there was no such difficulty. Mr. Downs said that in estimating values the assessor considered both land values and improvement values, and it was a necessity to consider them separately. But when asked rather peremptorily by a large gentleman whether he was in favor of listing them separately he said "No," and the large gentleman said he was with him. Another speaker said there was no more difficulty in assessing land values separately from improvement values in rural communities than in cities. But this speaker declared, what is really the secret objection to separate assessments, viz., that it tends automatically to the "under-assessment of improvements."

It seems rather late in the day for a discussion as to the practicability of separating land and improvements for purposes of taxation, and it would probably occur nowhere among any body of well-informed men unless they were "tax experts."

It is possible that to some of those present the papers read at this conference may have seemed marvels of investigation and

revelation. At least, a number said so, and we must take their word for it. Yet in none of them was there any suggestion of fundamental principles. We have said before that at few of these conferences has there been anything added to our knowledge of taxation, nothing not already known and included in the works, for example, of David A. Wells. If the members present had retired with one or more of these volumes from the pen of that serious student of taxation, together with a book of Common Prayer as a first aid to their moral nature, they would emerge a few years hence with a better knowledge of their subject.

We are aware that these conferences deal not so much with theories as with problems of administration. But considering these problems and the difficulties that confront administrators, it would be thought that some glimmering of fundamentals would dawn on their intelligences.

The conclusions at which this conference arrived appear to be somewhat as follows. All taxation is in a hopeless mess; nobody understands tax laws—those having to enforce them consult legal authorities only to be told that these authorities in turn do not understand them. And these laws which nobody understands should be administered by a State board having power to reassess or review local assessments. And though much of the failure of taxation is obviously the result of a multiplicity of taxable objects no one advocated the reduction in the number of these. But all urged the necessity of simplification. The laws which few or none understand are carried out by assessors who are for the most part inefficient or dishonest. (The conclusion is that of the conference, not ours.) And these assessors are pitifully underpaid. This series of *non sequiturs* also appear to be the conclusions of the conference. It appears, too, from the statement of Dr. Abraham Korn that the owners of personal property are dishonest, and the more personal property they have the more dishonest they are.

On Thursday morning, the last day of the session, a paper by Adelbert Moot,

former president of the N. Y. State Bar Association, was read on constitutional limitations on the power of taxation. He pointed out that constitutions generally referred supreme power to the legislature. He said, referring to the question of exemptions, that there were stronger arguments for exempting homes from taxation than for exempting churches, but he said that in a few years we would cease exempting churches. Said that the real remedy was not constitutional limitations but growth in economy. Indicated the advantages of the secured debt law. Urged his hearers not to distrust the people. Considered the general property tax as probably having the faults alleged against it by tax experts. But said that it did not follow that Henry George was right. The Single Taxers would have to do much more work before they had a majority in this State or any State.

Henry M. Powell, author of "Powell on Taxation," condemned the secured debt law on the ground that exemptions were inadmissible and tended to create a favored class of property. Mr. Powell said that there was no valid argument why any class of property should be immune from taxation.

Mr. William H. Sullivan of the State Tax Commission, addressed the convention in advocacy of a State board for the assessing of railroad and other property.

Randal J. LeBoeuf, former justice of the Supreme Court, advocated a modification of the home rule provision that would permit a State assessment of railroads, telegraph and telephones, etc., instead of assessment by local assessors.

Less than fifty were present by actual count at the conclusion when resolutions were put to a vote. One of these advocated the repeal of the secured debt tax law of this State. For the benefit of some of our readers it should be explained that this law is one that places a tax of a half of one per cent. on all bonds issued on mortgages recorded outside of the State of New York with exemption from further taxation during the life of the bond. A unanimous vote was called for on this resolution by Francis N. Whitney, who is

Tax Attorney for the Western Union Telegraph Company. It was given.

Some Single Taxer from Boston had written a card to the convention urging those present to read the handwriting on the wall, and suggesting that idle land made idle men. Its reading was greeted with a certain restrained hilarity by the gentleman then occupying the chair, Mr. Alfred E. Holcomb, who is assistant secretary of the American Telephone and Telegraph Company.

The conference adjourned at five o'clock Thursday evening. The State Board of Taxation having emitted its swan song will await appropriate decapitation at Governor Whitman's pleasure.—J. D. M.

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#### NEWS FROM ARGENTINE.

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We have recently taken the step of initiating a petition to the city council of Buenos Aires and another to the national government, asking in the first for the concentration of all our city taxes on ground values and in the second for a new valuation of the city land (the present one being absurdly out of date) and for the exclusion of buildings and improvements in the computation. These petitions have been in circulation for only a few days and the result has been most satisfactory. Practically 99 per cent. of the business men have signed on presentation of the petition. We have formed a strong central committee which in turn has proceeded to name the local committees in the 40 Police Districts into which the city is divided. In my own district we have a good representative committee and have been invited by the Tax Payers Association to use their rooms as our headquarters. This has been followed by a suggestion from the same association that a congress of rate payers associations in this city be called to consider if united action may not be taken to hasten legislative measures by the government and relief measures by the City Council.

Our task has been relatively easy from the very nature of existing taxes. In the first place the National Territorial or Real