

and effect a cure, her previous efforts must appear very feeble.

It is so with society. The progress that has been attained in every branch of human endeavor is such that a cure for our social ills is now possible. A cure should be our aim. Our duty, as well as the only practicable way to advance the wellbeing of all mankind, is to abolish special privilege, to the end that every man may be given an opportunity to work and produce and the assurance that he will receive the full reward of his labor.

E. W. VAN WALKENBURGH.

DEPARTMENT OF COMMERCE AND TAXATION

Cincinnati, O., Dec. 12, 1914.

The Department of Commerce, Bureau of Census, has just issued a large volume entitled "Taxation and Revenue Systems of State and Local Governments." It is a compilation of the constitutional and legal provisions of all the states regarding taxation and is a foreword of a report to come later to be entitled "Wealth, Debt and Taxation."

The report in hand covers constitutional and legislative provisions as they existed in 1912 and why it is not brought down to a later date is not explained. Certainly the information concerning Ohio could be obtained in an afternoon at Columbus from any well posted official in taxation matters. Hence it does not include the tax changes made in the constitutional amendments adopted by the people in September, 1912, nor the changes and additions made by the Legislature during the administration of Governor James M. Cox.

However, that is not the point I want to direct attention to in the report. Under Ohio and on page 177 the report says:

"As a result of carrying out the provisions of the law creating the tax commission, passed by the legislature in 1910, the assessed value of real property subject to ad valorem taxes was increased from about one-third of the true value to the actual value. This increase in the assessed valuation resulted in a general limitation of the tax rate."

I do not believe this is true of the state in general and I know to a certainty that it is not true of Hamilton County and the city of Cincinnati, particularly of land values as distinguished from the value of buildings. For four years, since the last quadrennial appraisalment of real estate, I have compared sales or market value of land with the tax value and in every instance the sale value was very much in excess of the tax value. In Ohio it has been the custom and is now the custom in filing deeds to simply state with the recorder that the consideration is "\$1 and other consideration." But in a few instances, especially when the land is in the courts or the city, schools or county purchases land, it is possible to get the true consideration.

A case of this kind occurred on December 7 last, when a verdict was rendered in the Court of Insolvency in a condemnation proceeding by the city of Cincinnati on behalf of the public schools. Some time ago the Board of Education fixed on a lot in that section of Cincinnati known as Hyde Park. The

price asked was over \$100,000 so the city decided to go into condemnation proceedings. The verdict was for \$90,000. But the tax value of the tract, for tract it is although it has been platted into lots, is only \$50,870.

This is but 56 per cent of the value set by the court, certainly far from the "actual value" claimed in the report of the Census Bureau. The tract is to be used for a high school building and athletic ground and contains twenty-six and a half acres. At the court valuation of \$90,000 this is at the rate of \$3,375 an acre, for there is not a building on the land. It is safe to say that there is not a farm in all Ohio or anywhere in the world that will command such a price per acre for the bare land alone, and yet the farmers claim they would fare ill if taxation of personal property and buildings and other improvements was abolished and taxes concentrated on land values.

It also illustrates the necessity not alone in Ohio but throughout the nation of having land assessed by some system approaching the scientific, say the Somers system. But more than anything else it enforces the necessity of the people selecting men for assessors who will value land at its actual worth no matter what the tax rate or levy may be.

The Census Bureau report says of the Ohio compilation that it was derived mainly from these sources: Public Laws of Ohio to 1913; The General Code of Ohio, 1910, and the Annual Report of the Ohio Tax Commission, 1911 and 1912. It will in part excuse the report that it thus candidly states its source of information but what it states as a fact is wide of the truth. Land is not valued at its actual value in Ohio.

ALFRED H. HENDERSON.

HOW TO ABOLISH PITTSBURGH'S SLUMS.

Pittsburgh, Pa., Dec. 19, 1914.

In the Pittsburgh Dispatch, under date of Dec. 6th, 1914, appeared an article by Col. T. P. Roberts advocating a plan of rebuilding the entire Hill district and also urging a method to increase the personal property tax in the city of Pittsburgh. His plan to rebuild the Hill district is, briefly: to condemn all buildings, after securing power through the Legislature, and then form a commission or corporation to erect suitable buildings thereon. Col. Roberts states further that "to expect the area in question ever to be improved as it should be to properly represent 'the heart' of a great metropolis, would, under existing laws, be but an idle dream." And we agree with this statement fully, but, instead of suggesting, as does Colonel Roberts, a plan of taking the property by right of eminent domain and forming a commission or stock company to erect suitable buildings thereon, which there is not the slightest chance of the Legislature allowing, would it not be more profitable to arrive at the cause of these tumble-down hovels existing in the very heart of our city? Truly there must be some reason for it, but Col. Roberts does not see the cause, else he would never advocate the increase of a personal property tax. Did it ever occur to Col. Roberts that the reason there are no