

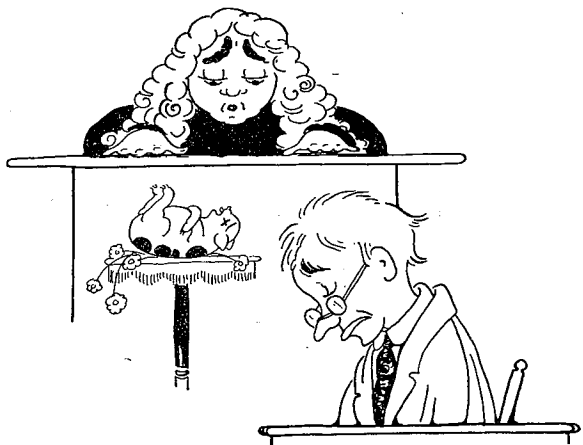
mission of a murder. It seems some of his guinea pigs had died.

The world was horrified. The Society for the Prevention of Cruelty to Guinea Pigs immediately filed charges of pseudo-homicide. An old statute to that effect was dug up, and the District Attorney thundered that the culprit should be properly punished.

He was tried in a courtroom packed with both an angry jury and a hostile audience. The former Chief Judge of the Court of Higher Justice very graciously proffered his services free to the accused. The star witness for the prosecution was the Boss of Murder, Inc. The ex-Judge, on behalf of his client, immediately pleaded guilty, adding that the culprit, fully conscious of the gravity of his offense, threw himself upon the mercy of the court.

The plea was received by a grim-faced Presiding Justice who, after thanking the defense counsel for his open-mindedness in trying the case, addressed the defendant:

"Were this a case of lesser significance to the world, I might be inclined to accept the plea for clemency made by your distinguished attorney. However, through him, you have admitted the gravity of the offense, and I have no other course but to sentence you to death—and may God have mercy on your soul!" (This was contrary to law.)



Thus was the world purged of a lunatic. He was sent to a prison, headed by the President of the United Prison Wardens, and strapped into the electric chair by a world-renown member of the League of Prison Executioners. A neighborhood electric company very kindly sent a soul-searing current through the body of this hardened criminal. The Chairman Emeritus of the Medical Association pronounced him dead, and he was driven off by the president of the Association of the Drivers of Ambulances and Hearses in a coffin donated by the nation's largest coffin manufacturer. The Cemetery Association willingly contributed a beautiful spot for the burial. The insurance company sent a fat check to the widow, and many friends solaced her with bereavement cards.

An Experiment in Assessment

By William Ryan

EARLY in the autumn of 1912, my friend Francis E. Bodin, who was associated with me in the New York Tax Reform Association, told me that the Democratic Party in his home township—North Plainfield, New Jersey—wanted to nominate him for the office of Tax Assessor. He said he would accept the nomination on one condition—namely, that if he was elected, I would go around with him in the assessment work and break him in on the job.

As North Plainfield had not elected a Democrat to any office in forty years, I did not hesitate to make the promise, and thought nothing more of it until the day after election. 1912 was the year Woodrow Wilson was elected President of the United States. Having been Governor of New Jersey, he swept that state for the Democratic Party, and my friend Bodin was the new Tax Assessor of his township. And so I had to make good my promise.

The backwardness of the assessment of property can be imagined from the facts that there were no tax maps of any of the properties, the assessment records were set up alphabetically, and the assessments were supposed to be on a basis of 50% of true value. Without tax maps, there is no way of knowing the size, shape or quantity of land embraced in any one ownership. If the owner is available, he may tell exactly the quantity of land he owns, but if the premises are occupied by a tenant, or are vacant, the quantity of land assessed is pure guess-work, or a mere copying of the amount set down in the previous year's records. When the records are made alphabetically, the fact that John Abbott's land was assessed as 100 acres at \$50 an acre, Samuel Jones' land as 65 acres at \$40 an acre and William Zander's land as 150 acres at \$30 an acre, may mean little to the Tax Assessor and nothing to the taxpayer. A survey may show that the three farms are consecutively contiguous along a highway and are approximately 200 acres each and worth \$100 an acre. As for the so-called 50% assessment, any assessment of land on any other

After death mystery and obituary writers wrote columns about him, and the owner of the wax museum placed a wonderful reproduction of the death scene in his museum. The quarriers set up a beautiful tombstone in commemoration, upon which was a verse created by the famous poet:

Here lies a sinner 'neath this sod;
Have mercy on him, Lord God.

Yesterday I had a conversation with a famous spiritualist, who after communicating with the dead man revealed his last message:

"Tell the world not to despair. Truth is ever hard to gain acceptance. It is not cruelty of mankind but its ignorance that causes the great tragedies of the world. Jesus realized this, for he said, 'Forgive them, for they know not what they do.'"

basis than 100% of true value (fair market value), means that the various properties may be assessed from 10% to 50% of true value, and in many instances, much more than 50%, so that it is practically impossible for the average taxpayer to know what the assessment rate is, and all he does usually is grumble about his high taxes.

In commencing our formidable task of assessing North Plainfield, the first thing we did was to procure topographical maps of the district from the Federal government, and enlarge the perimeter by using a pantograph—a drafting instrument used to enlarge drawings, maps, etc. On these maps we drew in, as nearly as we could conceive, the various properties, from information gathered by owners and our own observations. While the completed maps were anything but accurate, they served as a practical starting point for discovering the true state of affairs. We were able to discover land that had not been assessed or taxed for years, and in one instance we came across a property assessed as 22 acres which we found to be 422 acres.

Next, we copied every name on an index card, and made our assessments on a 100% basis, using the available figures. This, too, was merely a convenient starting point.

Our next job was to go out into the field and make our investigations of the properties. The situation was rather amusing. I, a resident of New York, would introduce Mr. Bodin as the new Tax Assessor. Who I was, was not stated. We told the owner we wanted to treat each taxpayer fairly and equitably; that in order to do this, we had to know the true value of the property. They accepted our statement in good faith and cooperated fully. Some even offered to open a bottle for us. We started at the end of a valley about three-fourths of a mile from a railroad station and about one and a half miles from the same station at the head of the valley. The owners of property at the end of the valley said uniformly that their land was worth \$125 an acre; at about the middle of the valley, the owners declared \$100; and at the head of the valley the figure given was \$75. This did indeed sound reasonable, and I must pay tribute to those owners who were prepared to be honest when approached honestly.

As we approached the head of the valley we found many tenant farmers who could not help us, and much vacant land. We saw a piece of land assessed as 22 acres. It ran up the side of the mountain where we could see more than 100 acres. It continued on the other side of the mountain to a road. This is the property we found to be 422 acres. The assessment was raised from \$1,100 to \$16,000.

Under the law, the Assessor had the power to put any protesting taxpayer under oath. The owner of this piece of land started protest meetings around the district and Mr. Bodin was perturbed, but I kept up his morale by telling him to wait till grievance day, when he might put this taxpayer under oath and accept his sworn statement as true. The day after grievance day, Mr. Bodin came to me with a smile. "He did not show up," was the report. Our assessment job was completed with relatively little trouble.

The system in New Jersey provided for county boards to equalize unequal assessments of the various townships, each of which tried to keep its assessments low so as to pay less county taxes. Above these county boards was the State Board of Equalization for the purpose of equalizing unequal assessments of the counties, who in their turn were trying to escape with as little state taxes as possible. If all property were assessed at true value there would be no need of these equalization boards.

In its annual report for 1913, the State Board of Equalization announced that the North Plainfield township was the best assessed district in the state that year.

Thirty-one years later, 1943, the situation which beset us in North Plainfield, New Jersey, is as true in certain centers of the United States as it was then. Areas in Ohio, western and southern states present just as fantastic a condition today as we were faced with then. Some communities are not assessed for three years; others not for ten years! And because one assessor, elected this year, uses no more than an alphabetical list supplied him by his predecessor, and no assessment map of any description has ever been prepared, lands will remain unassessed for years and decades—and what owner of such lands will complain?

THE NORRIS THOMPSONS

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his family. While they were leisurely driving through Italy and France, stopping at chateaux as caprice suited them, they discussed with the children's governess the advantages of travel to their offspring's education.

Business was at a comparative stand-still on the vast estate, and its dependent environs during the master's absence. Surrounded by forests and parks stocked with deer, rabbits and other potential food, many in the countryside, forbidden to trespass within the bounds of this great, idle territory, watched their families slowly succumb to undernourishment and the actual pangs of starvation. One countryman, goaded by the piteous wails of his hungry children, poached two rabbits from the great man's park, and was hanged for his temerity.

Kathleen Norris admitted that this was an extreme case. She justified her story by quoting as a classic example, Harriet Beecher Stowe's novel, "Uncle Tom's Cabin," reputed to have precipitated, more than any other issue, the war between the states. The incidents upon which this book was built, written by a woman who had never been in the South, were so extreme as to have happened rarely, if ever, yet under the then law of the land such instances *could* have happened, and for this reason they were sufficient to whip the nation into a fury of righteous indignation, resulting in all the horrors of a civil war. Kathleen Norris pointed out that only by theoretically following a legalized evil through to its ultimate extreme application, can the public be brought to a realization of the immortality of customs founded upon such evils.

Kathleen Norris, as a writer whose readers number millions, will perhaps carry this thought into a social novel some day.