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# A History of the General Property Tax in Illinois

BY

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## PREFACE

This study found its inception in the seminar of Dean David Kinley, of the University of Illinois, during the winter of 1908-1909. The seminar that year devoted its attention to the subject of taxation in the state in anticipation of the movement for the revision of the tax system which culminated in the appointment of the special tax commission of 1910. Considerable material, gathered by the members of the seminar, dealing particularly with the present day situation, has been made available for this undertaking; and acknowledgment is made in this special manner to Dr. A. E. Swanson, Dr. E. J. Brown, Mr. T. E. Latimer and Mr. J. R. Moore for the assistance afforded by their seminar studies. Moreover, material on various phases of the subject gathered by Professor M. B. Hammond, of the Ohio State University, and by Professor Nathan A. Weston, of the University of Illinois, was also very kindly contributed by them and was of no slight aid in the work. For this generous coöperation I desire to render my thanks.

While the library of the University of Illinois was found to be rich in material, considerable use was made of other libraries. The collection of early state documents in the State Historical Library at Springfield, Illinois, was particularly valuable. Material was gathered also in the New York Public Library, the Indiana State Library, the Library of Congress, the Illinois State Library and the Columbia University Library. Thanks are due to the officers of these institutions for many courtesies extended. I am particularly indebted to the custodian of the public documents in the office of the secretary of state at Springfield, for access to the manuscripts of the unpublished territorial laws, and to the auditor of public accounts, for access to the original account books of the state for the

early years of its history. For criticism of the manuscript and for suggestions as to the use of material, I desire to thank Professor E. R. A. Seligman, Dean David Kinley, Professor C. W. Alvord, Professor J. A. Fairlie, Professor E. L. Bogart, Professor G. W. Dowrie and Professor H. B. Gardner. Acknowledgment is made of financial assistance rendered by the Carnegie Institution of Washington. Finally I wish to record my deep gratitude to my wife, whose aid has been invaluable.

ROBERT M. HAIG.

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