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# THE STATE TAX COMMISSION

A STUDY OF THE DEVELOPMENT AND RESULTS OF STATE CONTROL OVER THE ASSESSMENT OF PROPERTY FOR TAXATION

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# PREFACE

This book is a study of the development and results of state control over the assessment of property for taxation. Historically this development has been in the direction of a steadily enlarging sphere of state activity. Beginning with state equalization of the local assessments, the expansion of state control has brought within its scope central assessment of the property of certain classes of corporations and the exercise of a varying degree of supervisory authority over the original assessment of property remaining in the jurisdiction of the local assessor. The first chapter outlines the administrative evolution which produced, in turn, the state equalization, the state assessment of corporations, and the state supervision of local assessment. Both the state board of equalization and the state board of corporate assessment of the older type failed, however, because the nature of the administrative problem was so generally misunderstood. The situation in a few states under the older state boards of equalization and assessment is described in the second and third chapters. Under the state tax commission there has been the beginning of effective coördination of all parts of the administrative organization, and the beginning, therefore, of a solution of the problem of equitable distribution of the tax burden. The discussion of the achievements of the state tax commissions, and of the limitations under which these bodies have done their work, occupies the remainder of the book.

This study was begun several years ago, while the writer was a graduate student at Harvard University. It was submitted as a doctoral dissertation at Harvard in 1914, and is now published, after a thorough revision. The foundation of the whole was a visit, in 1911, to all of the important tax commissions then in existence. Subsequent visits have been made to some of these states and the acquaintance thus established has since been maintained and broadened through correspondence, attendance at the National Tax Conferences, and in other ways. The field work was made possible by a Sheldon Fellowship from Harvard University, for which grateful acknowledgment is here made.

The writer is glad to have this opportunity of expressing his appreciation of the assistance rendered to him by a large number of friends. His chief obligation is to Professor C. J. Bullock, at whose suggestion the study was undertaken. Professor Bullock's friendly encouragement, tolerant spirit and frank criticism have been exceedingly stimulating. Thanks are due, also, to Professor T. S. Adams, who read the manuscript and offered numerous valuable suggestions. The tax commissioners and other officials of many states have given freely of their time and the fruits of their experience, and their valuable services in this connection are hereby gratefully acknowledged. Some of these officials have read portions of the manuscript, and their criticisms have been most helpful. The writer assumes, however, full responsibility for all statements in the text concerning the work of any tax commission.

Finally, the writer is under a deep and lasting obligation to his wife, who cheerfully assumed a larger share of the common burden through the long years in which this book was being written.

H. L. Lutz.

Oberlin, Ohio,
November, 1917.

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The following bibliography includes the more important works which have been used in the preparation of the above chapters. It does not include, however, the various state statutes or the editions of the revenue laws which have been issued by most tax commissions, though these have been freely used.

For brevity and the avoidance of repetitions certain abbreviations have been used in indicating the publishing agent. For example, the "Columbia University Studies in History, Economics and Public Law" have been referred to as the "Columbia Studies"; similarly, the "Johns Hopkins University Studies in the Social Sciences" have been referred to as the "Johns Hopkins University Studies," and the "Addresses and Proceedings of the National Tax Conference held under the Auspices of the National Tax Association" have been shortened to "Proceedings of the National Tax Conference" of the appropriate year.

For similar reasons an abbreviated title has been used in the citation of certain works or documents, instead of the complete title. In such cases the abbreviated title appears here in parenthesis.

The material has been arranged in four main groups. The first includes general works on taxation and other aspects of public finance, or special parts of the field; the second includes special articles and addresses and some public documents, as the publications of the Census Bureau; the third includes the reports of the special and permanent tax commissions in the various states; and the fourth contains some references of a miscellaneous character.

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