

Dhananjayrao Gadgil Library



GIPE-PUNE-005863

HARVARD ECONOMIC STUDIES

- | | |
|--|---|
| <p>I. The English Patents of Monopoly. By William H. Price. 8vo. \$1.50 net.</p> <p>II. The Lodging House Problem in Boston. By Albert B. Wolfe. 8vo. \$1.50 net.</p> <p>III. The Stannaries: A Study of the English Tin Miner. By George R. Lewis. 8vo. \$1.50 net.</p> <p>IV. Railroad Reorganization. By Stuart Daggett. 8vo. \$2.00 net.</p> <p>V. Wool-Growing and the Tariff. By Chester W. Wright. 8vo. \$2.00 net.</p> <p>VI. Public Ownership of Telephones on the Continent of Europe. By Arthur N. Holcombe. 8vo. \$2.00 net.</p> <p>VII. The History of the British Post Office. By J. C. Hemmeon. 8vo. \$2.00 net.</p> <p>VIII. The Cotton Manufacturing Industry of the United States. By M. T. Copeland. 8vo. \$2.00 net.</p> <p>IX. The History of the Grain Trade in France. By Abbott Payson Usher. 8vo. \$2.00 net.</p> <p>X. Corporate Promotions and Reorganizations. By A. S. Dewing. 8vo. \$2.50 net.</p> | <p>XI. The Anthracite Coal Combination in the United States. By Eliot Jones. 8vo. \$1.50 net.</p> <p>XII. Some Aspects of the Tariff Question. By F. W. Taussig. 8vo. \$2.00 net.</p> <p>XIII. The Evolution of the English Corn Market, from the Twelfth to the Eighteenth Century. By N. S. B. Gras. 8vo. \$2.50 net.</p> <p>XIV. Social Adaptation: A Study in the Development of the Doctrine of Adaptation as a Theory of Social Progress. By L. M. Bristol. 8vo. \$2.00 net.</p> <p>XV. The Financial History of Boston, from May 1, 1822 to January 31, 1909. By C. P. Huse. 8vo. \$2.00 net.</p> <p>XVI. Essays in the Earlier History of American Corporations. By J. S. Davis. 8vo. 2 volumes, each \$2.50 net.</p> <p>XVII. The State Tax Commission. By H. L. Lutz. 8vo. \$2.75 net.</p> <p>XVIII. The Early English Customs System. By N. S. B. Gras. 8vo. <i>In press.</i></p> <p>XIX. Trade and Navigation between Spain and the Indies in the time of the Hapsburgs. By C. H. Haring. 8vo. <i>In press.</i></p> |
|--|---|

HARVARD UNIVERSITY PRESS
CAMBRIDGE, MASS., U.S.A.

HARVARD ECONOMIC STUDIES

**PUBLISHED UNDER THE DIRECTION OF
THE DEPARTMENT OF ECONOMICS**

VOL. XVII

THE STATE TAX COMMISSION

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

BY

HARLEY LEIST LUTZ, PH.D.

PROFESSOR OF ECONOMICS, OBERLIN COLLEGE

AWARDED THE DAVID A. WELLS PRIZE FOR
THE YEAR 1915-16, AND PUBLISHED FROM
THE INCOME OF THE DAVID A. WELLS FUND



CAMBRIDGE
HARVARD UNIVERSITY PRESS
LONDON: HUMPHREY MILFORD
OXFORD UNIVERSITY PRESS
1918

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 main-

tained 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.

CONTENTS

CHAPTER	PAGE
I. THE EVOLUTION OF CENTRALIZED ADMINISTRATION IN TAXATION	3
II. STATE BOARDS OF EQUALIZATION AND ASSESSMENT	47
III. STATE BOARDS OF EQUALIZATION AND ASSESSMENT (<i>concluded</i>)	84
IV. ORGANIZATION AND EQUIPMENT OF THE STATE TAX DEPARTMENTS	130
V. THE STATE BOARD OF TAX COMMISSIONERS OF INDIANA	149
VI. THE STATE TAX COMMISSION OF NEW YORK	182
VII. THE STATE TAX COMMISSIONER OF MASSACHUSETTS	214
VIII. THE STATE TAX COMMISSION OF WISCONSIN	237
IX. THE BOARD OF STATE TAX COMMISSIONERS OF MICHIGAN	289
X. THE STATE TAX COMMISSIONER OF WEST VIRGINIA	330
XI. THE STATE BOARD OF TAX COMMISSIONERS OF WASHINGTON	352
XII. THE STATE TAX COMMISSION OF MINNESOTA	385
XIII. THE KANSAS TAX COMMISSION	424
XIV. THE OREGON STATE TAX COMMISSION	458
XV. THE TAX COMMISSION OF OHIO	479
XVI. STATE TAX COMMISSIONS IN THE EASTERN STATES	511
XVII. STATE TAX COMMISSIONS IN THE SOUTHERN STATES	555
XVIII. STATE TAX COMMISSIONS IN THE WESTERN STATES	593
XIX. CONCLUSION	627
BIBLIOGRAPHY	639
INDEX	657

BIBLIOGRAPHY

BIBLIOGRAPHY

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.

I. GENERAL WORKS

- ADAMS, T. S. "Taxation in Maryland, Studies in State Taxation," in *Johns Hopkins University Studies*, xviii, no. 1. 1900.
- AGGER, E. E. "The Budget in the American Commonwealths," in *Columbia Studies*, xxv, no. 2. 1907.
- BENTON, E. J. "Taxation in Kansas," in *Johns Hopkins University Studies*, xviii, no. 3. 1900.
- BLACK, C. C. *The Law of Taxation, with special Reference to its Application in the State of New Jersey*. Newark, 1906.

- BOGART, E. L. "Financial History of Ohio," in *University of Illinois Studies*, i, nos. 1, 2. 1912.
- BOYLE, J. E. "Financial History of Kansas," in *Bulletin of the University of Wisconsin*, no. 247. 1908.
- BRINDLEY, J. H. *History of Taxation in Iowa*. Iowa Historical Society. 2 vols. Iowa City, 1911.
- BROUGH, C. H. "Taxation in Mississippi," in *Johns Hopkins University Studies*, xviii, no. 4. 1900.
- BULLOCK, C. J. (editor). *Selected Readings in Public Finance*. Boston, 1906.
- "Historical Sketch of the Finances and Financial Policy of Massachusetts from 1780 to 1905," in *Publications of the American Economic Association*, 3d series, viii. 1907.
- CHAPMAN, J. W. "State Tax Commissions in the United States," in *Johns Hopkins University Studies*, xv, nos. 10, 11. 1897.
- CLEVELAND, F. A. and POWELL, F. W. *Railroad Promotion and Capitalization*. New York, 1909.
- DAVIS, W. W. "Reconstruction in Florida," in *Columbia Studies*, liii. 1912.
- DAY, E. E. *History of the General Property Tax in Massachusetts during the Seventeenth Century* (unpublished).
- DOUGLAS, C. H. P. "Financial History of Massachusetts," in *Columbia Studies*, i, no. 4. 1892.
- DURAND, E. D. *The Finances of New York City*. New York, 1898.
- EASTMAN, F. M. *Taxation for State Purposes in Pennsylvania*. Philadelphia, 1898.
- ELY, R. T. *Taxation in American States and Cities*. New York, 1888.
- EVANS, N. W. *Taxation in Ohio: a History*. Columbus, 1906.
- *Taxation of Personal Property in Ohio*. Columbus, 1903.
- FAIRLIE, J. A. "Centralization of Administration in New York," in *Columbia Studies*, ix, no. 3. 1898.
- *A Report on Revenue and Finance Administration, prepared for the Efficiency and Economy Committee*. Springfield, Illinois, 1914.
- FANKHOUSER, W. C. "A Financial History of California," in *University of California Publications in Economics*, iii, no. 2. 1913.
- FRIEDMAN, H. C. "The Taxation of Corporations in Massachusetts," in *Columbia Studies*, xxvii, no. 3. 1907.
- HAIG, R. M. "A History of the General Property Tax in Illinois," in *University of Illinois Studies*, iii, nos. 1, 2. 1914.
- *The Work of the Colorado Tax Commission*. 1916.
- HAMILTON, A. *The Federalist*. Lodge edition. New York, 1892.
- HANNA, H. S. "A Financial History of Maryland, 1789-1848," in *Johns Hopkins University Studies*, xxv. 1907.
- HEDRICK, W. O. *History of Railroad Taxation in Michigan*. Lansing, 1912.
- HOWARD, G. E. *Local Constitutional History of the United States*. 2 vols. Baltimore, 1889.
- HUSE, C. P. "The Financial History of Boston," in *Harvard Economic Studies*, xv. 1916.
- INTERSTATE COMMERCE COMMISSION. *Railways in the United States*. Part V, The Taxation of Railways. Washington, 1903.

- JONES, F. R. "History of Taxation in Connecticut," in *Johns Hopkins University Studies*, xiv. 1896.
- JUDSON, F. M. *Taxation in Missouri*. Columbia, 1900.
- KINSMAN, D. O. "The Income Tax in the Commonwealths of the United States," in *Publications of the American Economic Association*, 3d series, iv. 1903.
- MCCREA, R. C. "Taxation of Transportation Companies in the United States," in *Report, U. S. Industrial Commission*, ix, 1005-1091.
- MILLER, E. T. *A Financial History of Texas*. 1916.
- MOORE, J. R. "Taxation of Corporations in Illinois other than Railroads since 1872," in *University of Illinois Studies*, ii, no. 1. 1913.
- PHELAN, R. V. "The Financial History of Wisconsin," in *Bulletin of the University of Wisconsin*, no. 193. 1908.
- PLEHN, C. C. *Introduction to Public Finance*. 3d edition. New York, 1911.
- "The General Property Tax in California," in *Publications of the American Economic Association*, ii, no. 3. 1897.
- RAWLES, W. A. "Centralizing Tendencies in the Administration of Indiana," in *Columbia Studies*, xvii, no. 1. 1903.
- RIPLEY, W. Z. "The Financial History of Virginia," in *Columbia Studies*, iv, no. 1. 1893.
- ROBINSON, M. H. "A History of Taxation in New Hampshire," in *Publications of the American Economic Association*, iii, no. 3. 3d series. 1902.
- SCHMECKEBIER, L. F. "Taxation in Georgia," in *Johns Hopkins University Studies*, xviii, no. 5. 1900.
- SCHWAB, J. C. "History of the New York General Property Tax," in *Publications of the American Economic Association*, v. 1890.
- SELIGMAN, E. R. A. *Essays in Taxation*. 8th edition. New York, 1913.
- *The Income Tax*. New York. 1911.
- *The Shifting and Incidence of Taxation*. 3d edition. New York, 1910.
- SNIDER, G. E. "The Taxation of Gross Receipts in Wisconsin," in *Publications of the American Economic Association*. vii, 3d series. 1906.
- UNITED STATES BUREAU OF THE CENSUS. "Commercial Valuation of the Operating Property of the Railways of the United States." *Twelfth Census, Bulletin 21*. 1904.
- *Report on Wealth, Debt and Taxation*. 1907.
- *Reports of the thirteenth Census*, i-xi.
- *Report on Wealth, Debt and Taxation, 1913*. 2 vols, 1915.
- UNITED STATES BUREAU OF CORPORATIONS. *Reports on the Taxation of Corporations*. Parts 1-6. 1912-13.
- *Special Report on Taxation*. 1914.
- UNITED STATES INDUSTRIAL COMMISSION. *Report*. ix, 1901.
- VINEBERG, S. "Provincial and Local Taxation in Canada," in *Columbia Studies*, lii, no. 1. 1912.
- UPSON, L. D. "Sources of Municipal Revenue in Illinois," in *University of Illinois Studies*, i, no. 3. 1912.
- WELLS, D. A. *Theory and Practice of Taxation*. New York, 1900.
- WHITTEN, R. H. "Public Administration in Massachusetts," in *Columbia Studies*, viii, no. 4. 1898.

- WHITTEN, R. H. *The Valuation of Public Service Corporations*. New York, 1912.
- WILLIAMSON, C. C. "The Finances of Cleveland," in *Columbia Studies*, xxv, no. 3. 1907.
- WOLCOTT, O. "Report on Direct Taxes, submitted to Congress on April 4th, 1796," in *American State Papers on Finance*, i, 414 ff.
- WOOD, F. A. "History of Taxation in Vermont," in *Columbia Studies*, iv, no. 3. 1894.
- "The Finances of Vermont," in *Columbia Studies*, lii. 1913.

II. ARTICLES, REVIEWS, ADDRESSES, AND OTHER SPECIAL DOCUMENTS

- ADAMS, H. C. "Recent Changes in the Taxing Laws of Michigan," in *Quarterly Journal of Economics*, xvi, 116.
- ADAMS, T. S. "Mortgage Taxation in Wisconsin," in *Quarterly Journal of Economics*, xxii, 1.
- "Address before the Supervisors of Assessment," in *Proceedings of the Ninth Annual Meeting of the Supervisors of Assessment*. Madison, 1910.
- "The Valuation of Real Estate," in *Proceedings of the Minnesota Academy of Social Science*, pp. 79-104. 1907.
- "Mortgage Statistics and Taxation in Wisconsin and Neighboring States." Wisconsin Tax Commission, *Report*. Appendix B. 1907.
- "The Wisconsin Tax Decision of 1906," in *Quarterly Journal of Economics*, xxi, 492.
- "Separation of the Sources of State and Local Revenue as a Program of Tax Reform," in *Proceedings of the National Tax Conference*, pp. 516-527. 1907.
- "The Wisconsin Income Tax," in *American Economic Review*, i, 906. 1911.
- "The Wisconsin Income Tax," in *Political Science Quarterly*, xxviii, 569. 1913.
- "The Valuation of Railway Property for Taxation," in *Journal of Political Economy*, xxiii, 1.
- ALLEN, R. C. "Michigan Iron-Ore Reserves; Methods of Appraisal for Taxation," in *Mining and Engineering World*, September 12, 1914.
- ANDREWS, C. A. "The Taxation of Corporate Franchises in Massachusetts," in *Yale Review*, xix, 357.
- ANDREWS, G. H. and Others. *Report of the Committee appointed to attend the Meeting of the State Board of Equalization*. In Board of Aldermen, October 14, 1875.
- ANDREWS, G. H. *Speech before the Assembly Committee on Ways and Means of the State of New York*. October 6, 1874.
- ANGELL, E. A. "The Tax Inquisitor System in Ohio," in *Yale Review*, v, 350.
- BECK, J. A. "Taxation by the State of Pennsylvania," in *Proceedings of the National Tax Conference*, pp. 531-550. 1907.

- BOYLE, J. A. "Review of Plehn's Introduction to Public Finance," in the *Economic Bulletin*, iii, 45. 1910.
- "Methods of Assessment as applied to different Classes of Subjects," in *Proceedings of the National Tax Conference*, pp. 128-168. 1907.
- BROWN, A. O. "A Tax Commission with Power," in *National Tax Bulletin*, ii, 94.
- BROWN, T. H. *Analysis of Returns of Local Registers of Deeds*. 1904.
- BULLOCK, C. J. "Local Option in Taxation," in *Proceedings of the National Tax Conference*, pp. 271-288. 1911.
- "The General Property Tax," reprinted from the *Boston Transcript*. January 13, 20, 27, 1909.
- "The Taxation of Corporations in Massachusetts," in *Quarterly Journal of Economics*, xxi, 192.
- "A Classified Property Tax," in *Proceedings of the National Tax Conference*, pp. 95-111. 1909.
- "The Massachusetts Income Tax," in *National Tax Bulletin*, i, 125.
- "The Taxation of Property and Incomes in Massachusetts," in *Quarterly Journal of Economics*, xxxi, 1.
- "The Separation of State and Local Revenues," in *Quarterly Journal of Economics*, xxiv, 437.
- "The State Income Tax versus the Classified Property Tax," in *Proceedings of the National Tax Conference*, pp. 362-384. 1916.
- CARVER, T. N. "The Tax Inquisitor System in Ohio," in *Publications of the American Economic Association, Economic Studies*, iii, pp. 162-212. 1898.
- CHITTENDEN, A. K. and IRION, H. *The Taxation of Forest Lands in Wisconsin*. Madison, 1911.
- THE CIVIC FEDERATION OF ILLINOIS. *Apace with Progress*. 1916.
- COLEMAN, G. S. "Special Franchise Taxation in New York," in *Proceedings of the National Tax Conference*, pp. 649-654. 1907.
- CORBIN, W. H. "New Tax Legislation in Connecticut," in *National Tax Bulletin*, i, 8.
- COWLES, H. V. and LEENHOUT, G. H. *How to assess Property in Cities and Rural Towns*. Madison, 1914.
- CRANDON, F. P. *Arguments as to the true Value of the General Property of Wisconsin*. 1904.
- CURTIS, G. *Tax Reforms and Local Self-Government. Address before the Wisconsin Municipal League*. September, 1908.
- CUSTIS, V. "The Taxation of Intangibles in Washington," in *Quarterly Journal of Economics*, xxxiii, 718.
- DANIELS, W. M. "Taxation of Railroad and Canal Property in New Jersey," in *Quarterly Journal of Economics*, xx, 617.
- DITTEY, R. M. *Taxation and Gas Companies. An Address before the Ohio Gas Association at Columbus, Ohio*. Feb. 7, 1912.
- *The Taxation of Newspaper Companies. An Address before the annual Meeting of the Ohio Associated Dailies*. Feb. 14, 1912.
- *Taxation and the Proposed Constitutional Changes. An Address before the Committee on Taxation and Members of the Ohio Constitutional Convention*. Feb. 27, 1912.

- DITTEY, R. M. "Taxation and the Uniform Rule in Ohio," in *Proceedings of the National Tax Conference*, pp. 215-233. 1912.
- DIXON, F. H. "The Interstate Commerce Act as amended in 1910," in *Quarterly Journal of Economics*, xxi, 22.
- DUNN, J. P. "The New Tax Law of Indiana and the Science of Taxation," a series of letters published in the *Indianapolis Sentinel*, August 14, 1891-April 20, 1892, with Statistical Appendices. (The New Tax Law of Indiana.)
- FAIRCHILD, F. R. "The Ideal System of Taxation for New England," in *National Tax Bulletin*, ii, 187.
- FELLOWS, W. B. "The Problems encountered in establishing Central Supervision in a State under a Town Form of Government," in *Proceedings of the National Tax Conference*, pp. 469-477. 1912.
- "Taxation in New Hampshire," in *ibid.*, pp. 177-187. 1915.
- FETTER, F. A. "Changes in the Tax Laws of New York State," in *Quarterly Journal of Economics*, xx, 151, 613.
- FOULK, W. D. "An Industrial Trade Commission," in *Journal of Political Economy*, xx, 406.
- FREEMAN, D. R. "Defeat of the Virginia Tax Reform Bill," in *Proceedings of the National Tax Conference*, pp. 419-423. 1912.
- GARFIELD, J. R. "Listing and Valuation," in *Proceedings of the National Tax Conference*, pp. 11-16. Buffalo, 1901.
- GILBERT, J. H. "Tax Apportionment in Oregon," in *Political Science Quarterly*, xxvi, 271.
- GIRDWOOD, A. "Tax Litigation in Maryland," in *National Tax Bulletin*, ii, 24.
- HART, J. C. *Speech delivered at Greensboro, Greene County, Georgia*, August 23, 1913.
- *Letter of John C. Hart, State Tax Commissioner, to the People of Georgia*. January 12, 1914.
- HART, W. O. "The License System in Louisiana," in *Proceedings of the National Tax Conference*, pp. 275-295. 1909.
- HAUGEN, N. "The Taxation of Money and Credits," in *Proceedings of the Minnesota Academy of Social Sciences*, pp. 138-168. 1907.
- *The Exemption of Credits. Address before the Assembly Committee on the Assessment and Collection of Taxes*. April 22, 1903.
- HEDRICK, W. O. "The Theory of the General Property Tax in Michigan," in *Proceedings of the Michigan Academy of Science*, pp. 267-274. 1911.
- HOLCOMB, A. E. "The Taxation of Public Service Corporations," in *Proceedings of the National Tax Conference*, pp. 149-192. 1911.
- HOLLANDER, J. A. "The Taxation of Intangible Wealth in Maryland," in *Quarterly Journal of Economics*, xxii, 196.
- HOWARD, T. E. "Address on the Indiana Tax Law," in *Proceedings of the National Tax Conference*, pp. 84-88. Buffalo, 1901.
- HOWE, S. T. "The Taxation of Corporate Excess," in *National Tax Bulletin*, ii, 38.
- HUEBNER, S. E. "Five Years of State Railroad Control," in *Annals of the American Academy*, xxxii, 138.

- JAMES, A. E. *Statistical Deductions from the Inspections of Personal Property in Racine and Monroe Counties* (unpublished).
- "Address on the Wisconsin Sales Method," in *Proceedings of the Ninth Annual Meeting of the Supervisors of Assessment*. 1910.
- JOHNSON, S. *Permanent Tax Commissions, A Comparative Digest*. 1910.
- JUDSON, F. N. "Mortgage Taxation in Missouri," in *Quarterly Journal of Economics*, xv, 287.
- KENNAN, K. K. "The Wisconsin Income Tax Report," in *Quarterly Journal of Economics*, xxvi, 169.
- LESER, O. "Tax Legislation in Maryland," in *National Tax Bulletin*, i, 137.
- LINK, D. "Remarks on the Indiana System of Taxation," in *Proceedings of the National Tax Conference*, pp. 103-105. 1912.
- LOCKHART, O. C. "The Assessment of Intangible Property in Ohio under the Uniform Rule," in *Proceedings of the National Tax Conference*, pp. 74-83. 1913.
- LUTZ, H. L. "The Somers System of Realty Valuation," in *Quarterly Journal of Economics*, xxv, 172.
- MATHEWS, J. M. "Tax Administration in New Jersey," in *Journal of Political Economy*, xx, 716.
- MCCREA, R. C. "The Taxation of Personal Property in Pennsylvania," in *Quarterly Journal of Economics*, xxi, 52.
- "Tax Discrimination in the Paper and Pulp Industry," in *ibid.*, 632.
- MCDONALD, E. L. *Taxation of Mortgages in Kentucky*, A Brief submitted to the Legislative Tax Committee of 1916, advocating Mortgage Recording Tax urged by Louisville Real Estate Board.
- NOCK, A. J. "A Premium on Tax Lying," in *Collier's Weekly*, June 15, 1912.
- PHELAN, R. V. "Centralized Tax Administration in Minnesota and Wisconsin," in *Proceedings of the National Tax Conference*, pp. 97-107. 1907.
- PHILLIPS, J. B. "Need of a State Tax Commission in Colorado," reprinted from *University of Colorado Studies*, viii, 81.
- "Some Defects in the Colorado Tax System," in *Civic Quarterly*. January, 1913.
- "Equalization in Colorado," in *National Tax Bulletin*, i, 11.
- PLEHN, C. C. "The Taxation of Mortgages in California," in *Yale Review*.
- "The Taxation of Public Service Corporations," in *Proceedings of the National Tax Conference*, pp. 635-648. 1907.
- "The Taxation of Franchises," in *National Municipal Review*. 1912.
- POLAND, W. B. "Progress made in administering the Ohio Tax Commission Law," *Proceedings of the Seventeenth Annual Meeting of the Ohio Chamber of Commerce*, pp. 277-284. 1910.
- POLLEYS, T. A. "Address at the Ninth Annual Meeting of the Supervisors of Assessment, Proceedings," *ibid.*, pp. 88-95.
- PURDY, L. "Outline of a Model System of State and Local Taxation," in *Proceedings of the National Tax Conference*, pp. 54-75. 1907.
- "The Assessment of Real Estate in the City of New York," in *Report of the Department of Taxes and Assessments*, pp. 83-89. 1908.
- RAPER, C. L. "Our Taxation Problem," reprinted from the *South Atlantic Quarterly*. October, 1913.

- RAPER, C. L. "North Carolina's Taxation Problem and its Solution," in *South Atlantic Quarterly*, xiv, 1.
- ROBINSON, E. V. "The Taxation of Railroads in Minnesota," in *Minnesota Tax Commission, Report*, 1912, ch. 15.
- ROSEWATER, V. "The New Nebraska Revenue Law," in *Quarterly Journal of Economics*, xviii, 293.
- SEAGER, H. R. "The Pennsylvania Tax Conference," in *Annals of the American Academy*, iv, 805.
- SECRIST, H. "Home Rule in Taxation," *Quarterly Journal of Economics*, xxviii, 490.
- SELIGMAN, E. R. A. "The Separation of State and Local Revenues," in *Proceedings of the National Tax Conference*, pp. 485-514. 1907.
- "Mortgage Taxation in New York," in *Political Science Quarterly*, xv, 640.
- "The Franchise Tax Law in New York," in *Quarterly Journal of Economics*, xiii, 445.
- "The Importance of Precision in Assessments," in *Proceedings of the National Tax Conference*, pp. 211-219. 1908.
- SPRAGUE, R. J. "Tax Problems in Maine," in *ibid.*, pp. 461-474. 1907.
- STAMP, J. C. "The Tax Experiment in Wisconsin," in *Economic Journal*, xxiii, 142.
- TOWNSEND, T. C. "Taxation of Coal, Oil and Gas," in *Proceedings of the National Tax Conference*, pp. 395-409. 1908.
- VAUGHAN, G. *The Inheritance Tax Law of Arkansas. A Paper before the Little Rock Bar Association.* 1916.
- VIRTUE, G. O. "The Minnesota Railway Valuation," in *Quarterly Journal of Economics*, xxiii, 542.
- WELLS, D. A. "The Reform of Local Taxation," in *North American Review*, cxlii, 357.
- WINN, H. *Arguments on the Doomage Bill.* 1891.

III. REPORTS OF SPECIAL AND PERMANENT TAX COMMISSIONS

(a) STATE REPORTS

ALABAMA.

State Tax Commissioner, *Annual Reports*, 1897-1906. The reports for 1897-1900 are published in one volume.

State Tax Commission, *Annual Reports*, 1907-1914.

ARIZONA.

State Tax Commission, *Biennial Reports*, 1912-

Report of the Conference of the Tax Commission, Boards of Supervisors and County Assessors.
Annually, 1913-

ARKANSAS. State Tax Commission, *Biennial Reports*, 1910-12. No reports have been published since 1912.

CALIFORNIA.

Report of the Commission on Revenue and Taxation, 1906.
Second Report, *ibid.*, 1910.

CALIFORNIA — continued.

Report of the State Tax Commission of California, 1917.

State Board of Equalization, *Annual Reports, 1871-*

“ “ “ “ *Special Report showing first Effects of Separation. 1911.*

— *Special Report on the Relative Burden of State and Local Taxation. 1912.*

COLORADO.

Report of the Revenue Commission, 1901.

State Board of Equalization, *Annual Reports, 1876-*

State Tax Commission, *Annual Reports, 1912-*

CONNECTICUT.

Report of the Committee appointed by the General Assembly of Connecticut, 1844. (Report of the Special Tax Commission of 1844.)

Report of the Special Commission of Connecticut, 1868.

Special Tax Commission of Connecticut. Preliminary Report, 1886; Final Report, 1887.

Report of the Special Commission on the Taxation of Corporations paying Taxes to the State, 1913.

Report of the Special Commission on Taxation of Woodland, 1913.

Report of the State Tax Commission of Connecticut, 1917.

State Tax Commissioner, *Biennial Reports, 1902-*

DELAWARE.

Majority Report of the Delaware Tax Commission, 1893.

Report of the State Revenue and Taxation Commission, 1910. Second Report, 1913.

FLORIDA.

Report of the Tax Commission of Florida, 1912.

State Tax Commission, *Biennial Reports, 1914-*

GEORGIA. State Tax Commissioner, *Annual Reports, 1914-*

IDAHO. State Tax Commission, *Report, 1914.* The commission was abolished in 1915.

ILLINOIS.

Report of the Revenue Commission, 1886.

Report of the Special Tax Commission, 1910.

State Board of Equalization, *Annual Reports, 1868-*

INDIANA.

State Board of Equalization, Memorial to the Legislature, in Auditor of State, *Report, 1869, pp. 41 ff.*

State Board of Equalization, *Annual Reports, 1868-*

State Board of Tax Commissioners. *Biennial Reports, 1892-*

“ “ “ “ “ *Annual Proceedings, 1891-*

Proceedings of the Conferences of County Assessors. Annually, 1902-

IOWA.

Report of the Revenue Commission, 1893.

Report of the Special Tax Commission, 1912.

KANSAS.

Report of the Special Tax Commission, 1901.

KANSAS — *continued.*

- State Tax Commission, *Biennial Reports of Proceedings*, 1908—
Biennial Reports to the Legislature, 1909—
Proceedings of the Conference Conventions of the County Assessors, 1908,
 1910, 1911, 1913, 1915, 1917.

KENTUCKY.

- Report of the Advisory Tax Commission*, 1909.
Report of the Special Tax Commission, 1912-14.
Report of the Kentucky Tax Commission, 1916.

LOUISIANA. *Report of the Tax Commission*, 1908.

MAINE.

- Report of the Special Tax Commission*, 1890.
Report of the Tax Commission, 1908.
 State Board of Assessors, *Annual Reports*, 1891—

MARYLAND.

- Report of the Maryland Tax Commission*, 1888.
*Report of the Commission for the Revision of the Taxation System of the
 State of Maryland and the City of Baltimore*, 1913. (*Report of the Special
 Tax Commission of Maryland*, 1913.)
 State Tax Commissioner, *Biennial Reports*, 1880-1914.
 State Tax Commission, *Biennial Reports*, 1915—

MASSACHUSETTS.

- Journal and Documents of the Valuation Committee of 1860.* Boston, 1861.
Report of the Commission on Taxation, 1875.
Report of the Joint Special Committee on Taxation, 1894.
Report of the Commission on Taxation, 1897.
Report of the Joint Special Committee on Taxation, 1907.
Report of the Commission on Taxation, 1908.
Report of the Commission to investigate the Laws relating to Taxation, 1909.
 (*Report of the Commission on Tax Laws*, 1909.)
Report of the Joint Special Committee on Municipal Finance, 1913.
Report of the Special Commission on Taxation, 1916.
 State Tax Commissioner, *Annual Reports*, 1865—

MICHIGAN.

- Preliminary and Final Reports of the Commission of Inquiry into Taxa-
 tion*, 1911.
 State Board of Equalization, *Quinquennial Reports*, 1851-1911. Reports
 published every third and fifth year since 1911.
 State Board of Tax Commissioners, *Biennial Reports*, 1902—
 " " " " " *Appraisal of the Mining Properties of
 Michigan*, 1911.
 " " " " " *Cash Value Assessments*, 1914.

MINNESOTA.

- Report of the Special Tax Code Commission*, 1902.
 Minnesota Tax Commission, *Preliminary Report*, 1907.
Biennial Reports, 1908—
 State Railroad and Warehouse Commission. "Valuation of the Rail-
 roads," in *Report*, 1907, pp. 14-20, and *ibid.*, 1908, pp. 12-168.

- MISSOURI. Bureau of Labor, "Taxation and Real Estate," in *Report*, pp. 83-129. 1896.
- MONTANA. State Tax Commissioner, *Biennial Reports*, 1914-
- NEVADA.
 Report of the Meeting of the Citizens' Economy and Taxation Committee.
 Reno, 1913.
 Report of the Nevada Citizens' Economy and Taxation Committee, 1913.
 State Board of Assessors, *Annual Proceedings*, 1902-12.
 State Tax Commission, *Biennial Reports*, 1914-
- NEW HAMPSHIRE.
 Report of the Tax Commissioners of the State of New Hampshire, 1878.
 (*Report of the New Hampshire Tax Commission of 1878.*)
 Report of the Tax Commission, 1908.
 State Tax Commission, *Annual Reports*, 1911-
- NEW JERSEY.
 Report of the Commission to revise the Tax Laws of the State, 1868.
 Report of the Special Tax Commission, 1880.
 Report of the Tax Commission, 1884.
 Report of the Commission appointed by Governor Griggs to investigate the
 Subject of Taxation in the State of New Jersey, 1897.
 Report of the Special Tax Commission, 1905.
 Report by Charles Hansel on the Revaluation of Railroads and Canals in
 New Jersey, 1912.
 Report of the Commission to investigate Tax Assessments in the State of
 New Jersey, 1912.
 Report of the Commission for the Survey of Municipal Financing, 1915.
 State Board of Assessors, *Annual Reports*, 1884-1915.
 State Board of Taxation, *Annual Reports*, 1891-1904.
 Board of Equalization of Taxes, *Annual Reports*, 1905-15.
 State Board of Taxes and Assessments, *Annual Reports*, 1915- (In three
 parts.)
- NEW MEXICO.
 State Tax Commission, *Biennial Reports*, 1916-
- NEW YORK.
 Report of the Committee upon Finance and Internal Improvements of
 the State of New York. Reprinted at Boston, 1839.
 Report to the Boards of Supervisors of the Tax Commissioners on the As-
 essment and Collection of Taxes, 1850.
 Report by the Joint Special Committee appointed by the Legislature of New
 York, 1863.
 Report of the Commissioners appointed to revise the Laws for the Assess-
 ment and Collection of Taxes, 1871. (*Report of the Special Tax Com-*
 mission of New York, 1871.)
 Second Report, *ibid.*, 1872.
 Report of the Committee of the Board of Aldermen appointed to attend the
 Meeting of the State Board of Equalization. Presented to the Board of
 Aldermen, October 14, 1875.

NEW YORK — *continued.*

Report of the Joint Committee of the Senate and Assembly relative to Taxation for State and Local Purposes. New York, 1893. (*Report of the Special Tax Commission of New York, 1893.*)

Report of Counsel to Revise the Tax Laws of the State of New York, 1893.

Report of the Joint Committee on Taxation, 1900.

Report of the Special Tax Commission, 1907.

Report of the Joint Legislative Committee on Taxation, 1916.

Board of State Assessors, *Annual Reports, 1860-63; 1873-95.* No reports published, 1863-72, inclusive.

Board of State Tax Commissioners, *Annual Reports, 1896-1915.*

State Tax Commission, *Annual Reports, 1916-*

“ “ “ *Review of Local Assessments, 1916.*

NORTH CAROLINA. State Tax Commission, *Annual Reports, 1902-*

NORTH DAKOTA. State Tax Commission, *Biennial Reports, 1912-14.* No report published in 1916.

OHIO.

Report of the Tax Commission of Ohio, 1893.

Report of the Honorary Commission appointed by the Governor to investigate the Tax System of Ohio and recommend Improvements therein, 1908. (*Report of the Ohio Tax Commission of 1908.*)

Report of the Special Committee of the Senate upon the Subject of Taxation, 1910.

State Board of Equalization. *Reports for the various equalizations from 1825 to 1853 published in one volume.*

Decennial Reports, 1860-1900.

State Tax Commission, *Recommendations to the Governor and General Assembly in the Form of a Proposed Bill, 1913.*

State Tax Commission, *Annual Reports, 1910-*

ONTARIO. *Report of the Commission on Railway Taxation, 1905.*

OREGON.

Report of the Board of Commissioners of Assessment and Taxation, 1886.

Report of the Special Senate Committee on Assessment and Taxation, 1881.

Report of the Board of Commissioners appointed for the purpose of examining and reporting on Matters of Assessment and Taxation, 1906. (*Report of the Special Tax Commission of Oregon, 1906.*)

Board of State Tax Commissioners, *Biennial Reports, 1911-13.*

State Tax Commission, *Biennial Reports, 1915-*

RHODE ISLAND.

Report of the Joint Special Committee on the Subject of Property liable to and exempt from Taxation, 1875.

Report of the Joint Special Committee on the Taxation Laws of the State, 1910. (*Report of the Joint Special Committee on Taxation, 1910.*)

Special Report of the Joint Special Committee on the Taxation Laws of the State, 1911. (*Special Report of the Joint Special Committee on Taxation, 1911.*)

Second Report of the Joint Special Committee on the Taxation Laws of the State, 1911. (Short title same as above.)

RHODE ISLAND — continued.

Third Report of the Joint Special Committee on the Taxation Laws of the State, 1912. (Short title same as above.)

Board of State Tax Commissioners, *Annual Reports, 1912—*
Special Report of the Board of Tax Commissioners on New Sources of Revenue, 1916.

SOUTH DAKOTA.

Report of the Special Tax Commission, 1911. (Unpublished.)

State Tax Commission, *Biennial Reports, 1914—*

TENNESSEE. Report of the Special Commission on Taxation, 1915.

TEXAS.

Report of the Special Tax Commission, 1899.

State Tax Commissioner, *Annual Reports, 1906-08; 1912—*

No reports published 1909-11, inclusive.

UTAH.

Report of the Special Tax Commission, 1913.

State Board of Equalization, *Biennial Reports, 1896—*

VERMONT.

Report of the Special Commission to investigate the Laws permitting Double Taxation, 1900.

Report of the Commission on Taxation, 1908.

Commissioner of State Taxes, *Biennial Reports, 1880—*

Special Report relating to Taxation, 1902.

VIRGINIA.

Report of the Tax Commission, 1911.

Report of the Joint Committee on Tax Revision, 1914.

WASHINGTON.

State Board of Tax Commissioners, *Biennial Reports, 1906—*

Proceedings of the Convention of the County Assessors, *Annually, 1898—*

WEST VIRGINIA.

Preliminary and Final Reports of the Tax Commission, 1884.

Preliminary and Final Reports of the Commission to revise the Tax Laws, 1902.

State Tax Commissioner, *Biennial Reports, 1906—*

Chief Inspector of Public Offices, *Biennial Reports, 1910—*

Audit of the Finances, *Annual Report, 1915—*

WISCONSIN.

Report of the Tax Commission, 1898.

State Tax Commission, *Biennial Reports, 1901-09 (except 1905), 1910—*

Report of the State Tax Commission on the Finances of the State Government, 1911.

Proceedings of the Annual Meetings of the Supervisors of Assessment, 1902-12.

WYOMING. State Tax Commissioner, *Biennial Reports, 1910—*

(b) MUNICIPAL REPORTS

BALTIMORE. *Report of the Advisory Committee on Taxation and Revenue*, submitted to the Mayor of Baltimore, 1908.

CLEVELAND.

Report of the Special Committee of the Chamber of Commerce, 1895.

Report of the Special Tax Commission of the City of Cleveland, 1915.

CAMBRIDGE. *Report of Special Committee on Study of the Local Real Estate Assessment Situation, with Recommendations*, 1915.

NEW YORK.

Reports of the Committee on State and Municipal Taxation of the Chamber of Commerce of the City of New York, 1900-10.

1. *The System of Taxation in New York*, Oct. 4, 1900.

2. *Report*, January 3, 1901, with a draft of an act to amend the Tax Law by providing for the Apportionment of State Taxes and for Local Option in Taxation.

3. *Report*, March 7, 1901, on the Tax Bills pending in the Legislature.

4. *Report*, May 2, 1901.

5. *Report on the Stranahan Mortgage Tax*, Feb. 6, 1902.

6. *Report on the Corporation Tax Bill*, Feb. 6, 1902.

7. *Reports on the System of Taxation in New York*, June 5, 1902 and October 1, 1903, published together.

8. *Report on the Taxation of Mortgages*, Jan. 27, 1903.

9. *Report on the Taxation of Mortgages*, April 2, 1903.

10. *Report on the Taxation of Mortgages*, Jan. 7, 1904.

11. *Supplementary Report on the Taxation of Mortgages*, Feb. 4, 1904.

12. *Report on Tax Measures pending in the Legislature*, March 2, 1905.

13. *Report on State Debt Limitations*, April 6, 1905.

14. *Report on the Taxation of Mortgages*, Feb. 1, 1906.

15. *Report on the bill "to amend section four of the tax law in relation to the exemption of personal property from taxation,"* May 4, 1910.

Report of the Advisory Commission of the City of New York on Taxation and Finance, May 9, 1905.

Report of the Subcommittee of the Board of Taxes and Assessments of New York, 1913.

Final Report of the Committee on Taxation of the City of New York, 1916.

NORWOOD. *Report of the Committee on Taxation*, 1910.

PITTSBURGH. *Report of the Committee on Taxation Study to the Council of the City of Pittsburgh*, 1916.

IV. MISCELLANEOUS

"The Tax Inquisitor System in Ohio," in *Quart. Jour. of Econ.*, ix, 460.

"The Taxation of Corporations in Ohio and Indiana," in *Quart. Jour. of Econ.*, xii, 352.

MICHIGAN. *Constitutional Convention Report of the Proceedings and Debates*. Lansing, 1850.

- NEW YORK. *Debates of the Constitutional Convention of 1867-1868*. 3 vols. Albany, 1868.
- OHIO. *Proceedings and Debates of the Constitutional Convention*. 2 vols. Columbus, 1912.
- "Progress of the Valuation of Railways," in *Railway Age Gazette*, xlv, 103-104.
- "The Valuation of Washington Railways," in *Railway Age Gazette*, xlv, 133.
- "The Valuation of Railways in Minnesota," in *Railway Age Gazette*, xlv, 877-880.
- "Report of the Committee for an Investigation of Finances of Municipalities," in *Bulletin of the Ohio Legislative Reference Department*. 1915.
- "Taxation in Ohio," in *Report of the Civic League of Cleveland*.
- AUDITOR OF OHIO. *Comparative Financial Statistics*. 1914.
- CALIFORNIA TAX ASSOCIATION. *The Problem of High Taxes in San Francisco*. 1915.
- *Tax Reform in California*. 1915.
- "Readjustments in Taxation," *Annals of the American Academy*, 58, 1915.

INDEX

INDEX

- Abatements, Procedure in allowing, in
Massachusetts, 11; in Vermont, 12.
- Adams, H. C., 106, 303, 308.
- Adams, T. S., 26, 39, 43, 246, 247, 256,
261, 322, 410, 438, 548.
- Administration, Expansion of, in Minne-
sota, 385.
- Administrative centralization in the
South, Recommendations for, 32.
- Administrative centralization in taxa-
tion, Need of, in New York, 182,
183.
- Partial abandonment of, in Illinois,
74, 75; in Washington, 41, 42.
- Tendencies toward, 3, 4.
- Value of, 4.
- Ad valorem system of corporate taxation,
in Michigan, 303; in North Caro-
lina, 569; in Oregon, 468; in
West Virginia, 335.
- Comparison with tax on gross earn-
ings 262.
- Criticisms of, in Minnesota, 409,
410.
- Reasons for rise of, 35.
- Advisory commission on taxation of
Baltimore, 552.
- Advisory supervision, in Kansas, 446,
447; in Washington, 371.
- Alabama tax commission, 555 ff.
- Allen, R. C., 317.
- American Industrial Revolution, 29.
- Angell, E. A., 12.
- Appeal, of corporation, to state board of
assessors, in New Jersey, 103, 111,
112.
- To state board of taxation, in New
Jersey, 108 ff.
- To state tax commission, in Kansas,
445, 446.
- Appeals, in Kansas, 451; in New York,
195, 196, 200; in Oregon, 466; in
South Carolina, 587; in West Virginia,
336; in Wisconsin, 274, 275.
- Apportionment by expenditure, in Con-
necticut, 515; in Oregon, 459, 460.
- Appropriation, for tax commissioner, in
Massachusetts, 143, note; in
Texas, 568, 569.
- For state tax commissions, 141 ff.
- Arbitration of tax appeals, in Alabama,
562; in Georgia, 583.
- Arizona tax commission, 605 ff.
- Arkansas tax commission, 589.
- Assessed valuation of property. *See*
Property, Assessed valuation of.
- Assessed valuation, Ratio of, to gross
earnings, in Ohio, 408.
- Assessed value, Comparative, in Indiana,
177.
- Assessment, Basis of, in Illinois, 74; in
Iowa, 30; in Minnesota, 390; in
Vermont, 20; in Washington, 354,
360.
- Increase of, in New Hampshire,
530.
- Inequality of, in Maryland, 548; in
Massachusetts, 233; in South
Carolina, 586; in Washington,
355.
- Percentage basis of, 31.
- State and local, in Wisconsin, 238.
- Assessor, Appointive, recommended in
Kansas, 448.
- Central appointment of, 40; in
Ohio, 482.
- Assessors' Convention. *See* Conference
of assessors.
- Assessors, Extension of term of, in Con-
necticut, 519; in Oregon, 41, note.

- Assessors, Inquisitorial powers of, 10, 11;
 in Iowa, 13; in Ohio, 12, 13.
 Methods of selection of, 8, 9.
 Recommendations for central ap-
 pointment of, 41, 42.
 Removal of, in Kansas, 450; in
 Minnesota, 415.
 Special, appointment of, in New
 Hampshire, 529.
 Term of office of, 41, note.
- Assessors' agreements, in Kansas, 425;
 in Minnesota, 389; in Washing-
 ton, 371.
 Association, in Michigan, 292; in
 Washington, 371.
 Manual, in Kansas, 449; in Michi-
 gan, 320.
- Assistants to tax commissioner, in
 Massachusetts, 230.
- Atkinson Law, 290.
- Auditing and accounting, Uniform, in
 Kansas, 455, 456.
- Audit of public offices, in West Virginia,
 348.
- Auditor, County. *See* County auditor.
- Auditor, Duties of, in Ohio, 501, 502.
- Automobiles, Assessment of, in Connecti-
 cut, 516.
- Average rate of taxation, in Massa-
 chusetts, 218; in Wisconsin, 252, note.
- Bank deposits, in Washington, 377; in
 West Virginia, 344.
- Banks, Method of equalizing assessment
 of, in Ohio, 56.
 Taxation of, in Ohio, 53 ff.
 Underassessment of, in Florida, 579.
- Bank stock, Central assessment of, in
 Vermont, 543.
 Taxation of, in Kansas, 455; in
 Maine, 124; in Michigan, 323; in
 Minnesota, 417; in Rhode Island,
 538; in Washington, 378.
- Basis of assessment, in Kansas, 433; in
 Minnesota, 388, 390, 392; in
 Illinois, 30; in Indiana, 151; in
 Iowa, 30; in Washington, 360.
- Benton, E. J., 9, 424.
- Bicycles, Taxation of, in Maine, 123.
- Biographical sketch of members of Ohio
 State Board of Equalization, 51, 52,
 note.
- Bliss, Z. W., 534, 536.
- Board of Public Works, of West Vir-
 ginia, 333.
- Board of Railroad Commissioners, in
 North Carolina, 569.
- Board of State Assessors and Appraisers,
 in Ohio, 493.
- Board of State Assessors, of Maine,
 118 ff.; of New York, 57 ff.
- Board *vs.* the single official, 131 ff.
- Boards of review, Local, 14-16.
- Bodwell, Governor, 118.
- Bogart, E. L., 49, 53, 54, 55, 56, 481, 491.
- Bond limit, in constitution of Nevada,
 619.
- Bonds. *See* Stocks and bonds.
- Boston tax rate, 28.
- Boyle, J. A., 5.
- Brindley, J. E., 9, 13, 22, 24.
- Brough, E., 9, 17, 32.
- Brown, A. O., 524, 525.
- Brown, W. V., 576.
- Budget procedure, Reform of, in Con-
 necticut, 520.
- Bullion tax law, in Arizona, 609.
- Bullock, C. J., 7, 19, 28, 30, 31, 46,
 99, 214, 220, 224, 226, 233, 281, 402,
 481.
- Bureau of local assessments, equalization
 and statistics, in New York, 194.
- Business corporations. *See* Private busi-
 ness corporations.
- California special tax commission, 93.
- California state board of equalization,
 84 ff.
 Policy of, in equalization, 91, 92.
- California state tax association, 43, 98,
 99.
- California state tax commission, 96, 98.
- Camden county, Appeal from assessment
 in, 109.
- Canals, Taxation of, in New Jersey, 101,
 102.

- Capital stock, Taxation of, in California, 90.
- Car companies, Taxation of, in Kansas, 444; in Washington, 369; in Utah, 83.
- Carver, T. N., 12.
- Cash value, in Ohio, 486.
- Census, United States, Commercial valuation of Railway Operating Property in the United States, 34.
- Wealth, Debt, and Taxation, 238.
- Centralized administration of corporation taxes. *See* Corporation taxes, Centralized administration of.
- Certiorari, Writ of, in New York, 198.
- Chapman, J. W., 5, 28.
- "Chattels real," 337.
- Chicago Teachers' Federation, 70, 75, 76.
- Civil War, Financial burden of, 23, 24, 385.
- Classification of property for taxation, in Minnesota, 391, 392, 419; in Oregon, 476, note.
- Inequalities of, in Minnesota, 402, 405.
- Recommended, in Michigan, 327; in New Jersey, 115; in Washington, 377; in West Virginia, 349.
- Coal, oil and gas resources, Taxation of, in West Virginia, 337, 338.
- Cole, Law, 494.
- Colorado tax commission, 25, 26, 596 ff.; Powers of, 597.
- Commissioners of equalization in Connecticut, 511, 513.
- Comparison of assessed with Census valuation of farm lands in Indiana, 154, 156.
- Conference of assessors and tax commissioners, in Arizona, 606, 610.
- Conference of assessors, in California, 86; in Colorado, 603; in Florida, 518; in Indiana, 161, 176, 179; in New York, 194; in Utah, 78; in West Virginia, 340; in Wisconsin, 271, 272.
- Conference of county auditors, in South Dakota, 613.
- Confiscation of property, by high tax rates, 30.
- Constitutional provisions on taxation, 25.
- Constitutional amendment, in California, 96; in Colorado, 599; in Minnesota, 411.
- Connecticut, Early taxation in, 511.
- Joint committee on taxation and state finance, 515.
- Tax commissioner of, 511 ff.; Recommendations of, 521.
- Cook county, Assessment of corporations in, 75.
- "Cooley-Adams" appraisal of railroad property, 290, 317.
- Cooley, M. E., 303.
- Corporate assessment, Method of, in Arizona, 608; in California, 95; in Colorado, 602; New Hampshire, 528; in Ohio, 495, 496; in South Dakota, 617; in West Virginia, 334, 335; in Wisconsin, 286 ff.
- Corporate assessments, Equalization of, to assessment of other property, in Texas, 567, 568; in Washington, 361.
- Corporate assets, Taxation of, in Maryland, 551.
- Corporate excess, Assessment of, in Massachusetts, 219, note.
- Defective assessment of, in Minnesota, 414.
- Determination of, in Massachusetts, 216, 217; in Rhode Island, 536.
- Distribution of tax on, in Massachusetts, 221, 222.
- Review of assessment of, in Rhode Island, 539.
- Taxation of, in Alabama, 561; in Illinois, 74; in Kansas, 443; in Maryland, 550; in Massachusetts, 216 ff.; in Minnesota, 418; in Rhode Island, 535, 536; in Texas, 565.
- Corporate property, Assessment of, in Colorado, 624; in Indiana, 181; in Kansas, 439; in Michigan, 329; in New Hampshire, 554; in Ohio 508; in Oregon, 468; in West Virginia, 336.
- Corporate taxation, Results of, in California, 98.

- Corporation taxes, Central administration of, in Alabama, 561; in Arizona, 608, 609; in California, 94 ff.; in Colorado, 601 ff.; in Connecticut, 518; in Illinois, 72 ff.; in Indiana, 163 ff.; in Kansas, 439 ff.; in Maine, 128, 129; in Maryland, 549 ff.; in Massachusetts, 216 ff.; in Michigan, 301 ff.; in Minnesota, 408 ff.; in New Hampshire, 528; in New Jersey, 101 ff.; in New York, 196 ff.; in North Carolina, 569; in Ohio, 53, 491 ff.; in Oregon, 466 ff.; in Rhode Island, 535 ff.; in South Dakota, 617, 618; in Texas, 564, 565; in Utah, 80 ff.; in Vermont, 542-544; in Washington, 366 ff.; in West Virginia, 332 ff.; in Wisconsin, 257 ff.
- Corporations, Federal taxation of, 39.
- Interstate, Taxation of, in Rhode Island, 537.
- Returns of, to tax commission, in Indiana, 166; in Kansas, 441, 443; in Massachusetts, 216, 217; in Michigan, 304; in Minnesota, 409; in New Jersey, 105; in New York, 198; in Oregon, 468; in Utah, 81; in Washington, 363; in West Virginia, 333; in Wisconsin, 259.
- Correspondence between tax commission and local officials, in Minnesota, 414, 415; in Wisconsin, 271.
- Cost of government, Investigation of, in Minnesota, 423; in Wisconsin, 282, 283.
- Cost of reproduction, Use of, in corporate assessment, in Washington, 365, 366; in Wisconsin, 262.
- County assessor, in Alabama, 557; in Arizona, 606; in Colorado, 603; in Indiana, 151; in Kansas, 429, 447; in Nevada, 620; in North Carolina, 575; in Oregon, 473; in Washington, 371; in West Virginia, 331.
- County auditor, Powers of, in assessment, 17, 18.
- County board of review, in New Jersey, 116; in West Virginia, 332.
- County board of tax assessors, in Georgia, 581.
- County budget commission, in Ohio, 487, note.
- County option, in Oregon, 473; in Washington, 379.
- County supervisor of assessments in Maryland, 547; in Minnesota, 387; in Wisconsin, 271, 272.
- County tax commissioner, in Alabama, 557, 559, 560.
- County tax rates, Increase of, in Minnesota, 389, note.
- Credits, Exemption of, in Alabama, 559; in Washington, 377. *See, also, moneys and credits.*
- Custis, V., 377.
- Davis, W. W., 576.
- Day, E. E., 8, 10, 11, 15, 19.
- Debts, Deductions for, in Kansas, 454; in New Jersey, 116.
- Decentralized tax administration, Defects of, 10.
- Denver, Assessments in, 598.
- Department of Internal Revenue, 134, 135.
- Deposits in savings banks, Exemption of, in New Hampshire, 531, 532.
- Deputy state tax commissioner, in Massachusetts, 215; Duties, of, 229.
- Deputy tax commissioners, in Ohio, 503.
- Detroit, Equalization of property assessments in, 299.
- Dewey, D. R., 20.
- Direct tax, in Nevada, 619; in New Jersey, 100, 104; in New York, 57, 185; in the southern states, 31. *See, also, State Tax.*
- District assessor. *See* Deputy tax commissioner.
- District boards of complaint, in Ohio, 503.
- Ditthey, R. M., 502.
- "Dollar sales," Use of, in Wisconsin, 249.
- Domestic animals, Assessment of, in North Carolina, 573.

- Domestic corporations, Taxation of, in Indiana, 164; in Illinois, 74; in Massachusetts, 216; in New Jersey, 106; in Ohio, 494; in Rhode Island, 537.
- Doomage, 11; in Massachusetts, 225; in Wisconsin, 271.
- Douglas, C. H. P., 14.
- Dunn, J. P., 29, 150, 162.
- Durand, E. D., 30.
- Election of tax commissioners, in Arizona, 605.
- Electric railroads, Taxation of, in Washington, 368; in Wisconsin, 264 ff.
- Equalization, in Alabama, 562; in Arizona, 605 ff.; in California, 84 ff.; in Colorado, 597 ff.; in Connecticut, 512 ff.; in Illinois, 66 ff.; in Indiana, 152 ff.; in Georgia, 580; in Kansas, 427 ff.; in Kentucky, 590; in Maine, 118 ff.; in Massachusetts, 223 ff.; in Michigan, 294 ff.; in Minnesota, 393 ff.; in Nevada, 621; in New Hampshire, 522, 525; in New Jersey, 100 ff.; in New York, 57 ff., 185 ff.; in North Carolina, 571; in Ohio, 47, 482 ff.; in Oregon, 461 ff.; in South South Dakota, 612, 613, 616; in Texas, 562, 563; in Utah, 77 ff.; in Vermont, 541, 542, 544; in Washington, 353 ff.; in West Virginia, 341, 342; in Wisconsin, 241 ff.; in Wyoming, 593.
- Equalization, between corporate and other property, in Indiana, 170; in Kansas, 437, 438; in Michigan, 310, 311; in Minnesota, 411; in New York, 200; in Ohio, 56; in Oregon, 468, 469; in Washington, 360, 361; in Wisconsin, 252 and note.
- By appeal, in Georgia, 583; in Indiana, 152, 153; in New Jersey, 108, 110-112; in New York, 195; in Ohio, 490; in Oregon, 463.
- By county boards, in Alabama, 559; in California, 85, 90, 91; in Colorado, 600; in Georgia, 581; in Indiana, 177; in Kansas, 436, note; in New Jersey, 107, note, 108; in New York, 192, 193; in South Dakota, 613, note; in Texas 563.
- Failure of, in California, 93; in Connecticut, 515, 516; in Indiana, 159, 160; in Illinois, 69, 70; in Kansas, 438; in Maine, 126, 127; in Massachusetts, 227; in New Jersey, 115; in Ohio, 51; in South Dakota, 614; in Utah, 80.
- Intra-county, in Indiana, 160, note, 177, 178; in Kansas, 435, 436, note; in New York, 192, 193; in North Carolina, 575; in Ohio, 489; in Oregon, 463; in Washington, 361 and note; in West Virginia 341, 342.
- Local influence in, in Illinois, 71, 72, note; in Michigan, 292, note; 297, 298; in New Jersey, 107; in New York, 192.
- Methods of, in Arizona, 606, 607; in California, 91, 92; in Colorado, 598, 599; in Connecticut, 514, 515; in Illinois, 67, 68; in Kansas, 431, 436, 437; in Maine, 109; in Massachusetts, 224, 225; in Michigan, 294-296; in Minnesota, 393, 394, 396; in New Hampshire, 525, 526; in New Jersey, 109; in New York, 58, 59, 187, 189; in North Carolina, 571, 572; in Ohio, 49, 50, 485; in Oregon, 461, 462; in South Dakota, 616; in Utah, 79; in Washington, 356, 357; in Wisconsin, 242 ff.; in Wyoming, 594.
- Ratios of, in Indiana, 158; in Kansas 428, 429; in Michigan, 246, 255; in Minnesota, 393, 394; in New Hampshire, 525; in New Jersey, 109; in New York, 61-65; 185, 186, 194, 212, 213; in Ohio, 483; in Oregon, 461; in Washington, 356; in Wisconsin, 246, 255.
- Results of, in Arizona, 606, 607; in California, 87, 89, 91; in Colo-

- rado, 598; in Connecticut, 515, 516; in Georgia, 581, 582; in Illinois, 71; in Indiana, 154-158; in Kansas, 432-435, 438; in Maine, 121-124; in Massachusetts 227; in Michigan, 299, 300; in Minnesota, 396, 399, 400; in New Hampshire, 515, 516; in New Jersey, 111, 112, 115; in New York, 59, 66, 187; in North Carolina, 574, 575; in Ohio, 51, 486, 487; in Oregon, 464-466; in South Dakota, 615, 616; in Washington, 354, 359; in West Virginia 342; in Wisconsin, 253-256; in Wyoming, 595.
- Equalization commissioners, in Massachusetts, 223, 224.
- Equalization court, proposed, in New Jersey, 113.
- Equipment companies, Taxation of, in Kansas, 444; in Wisconsin, 266.
- Escheats, in Washington, 381.
- Evasion, Early evidence of, 21, 22.
- Excise taxes, in Kansas, 444; in Maine, 128, 129; in Massachusetts, 222; in Ohio, 480, 493.
- Ex officio assessment boards, Failure of, 37; in Wisconsin, 238.
- Ex officio members, Drawbacks of, 7; in Indiana, 152; in Michigan, 293 ff.; in New York, 187; in Oregon, 460; in South Dakota, 614; in Texas, 564.
- Expenditures of government, Investigation of, in Minnesota, 423.
- Express companies, Taxation of, in Kansas, 444; in Michigan, 304, 305; in Ohio, 493; in Washington, 368; in Wisconsin, 266.
- Faculties, Taxes on, in Connecticut, 512.
- Fairlie, J. A., 23, 8, 15, 65, 66, 70, 73, 74, 75, 76.
- Farm Animals, Assessment of, in Kansas, 453; in Ohio, 505.
- Method of assessing, in Wisconsin, 251, note.
- Farm lands, Assessment of, in North Carolina, 572.
- Assessed value of, compared with census value, in Indiana, 154, 156; in Minnesota, 400.
- Classification of, in Kansas, 433; in New York, 58.
- Farmers, Discrimination against, in Maine, 125, in Wisconsin, 255.
- Favoritism, in railroad assessment, 36.
- Federal charter, Right of state to tax corporation holding, 94, 95.
- Federal income tax returns, Use of, in Connecticut, 518.
- Federal taxation of corporations, 39.
- Fee system, Evils of, in West Virginia, 348.
- Fellows, W. B., 7, 526, 529.
- Finlay, J. R., 315, 316.
- Florida special tax commission, 576.
- Florida tax commission, 576 ff.; Powers of, 577.
- Ford special franchise tax, in New York, 198.
- Franchises, Taxation of, in California, 90, 94, 95, 97, 98; in Indiana, 167; in Kansas, 443; in Massachusetts, 220; in Minnesota, 413; in New Jersey, 104, 106; in Ohio, 480, 494, 500; in Utah, 81. *See also*, Special franchises.
- Freeman, D. R., 8, 32.
- Freight line companies, Taxation of, in Wisconsin, 266.
- Friedman, H. G., 28.
- Flagler estate, Assessment of, 580.
- Galbraith law, 310.
- Garfield, J. R., 13.
- General Court, Equalization by, in Massachusetts, 224, 225.
- General property tax, Decentralized administration of, 7 ff.; in California, 85; in Indiana, 150; in Kansas, 424; in Massachusetts, 214, 215, 223; in Michigan, 289; in Minnesota, 385; in New Jersey 100; in Oregon, 458, 459; in Washington, 352; in West Virginia, 330; in Wisconsin, 237.

- Operation of, under improved administration, in California, 98-100; in Connecticut, 516; in Indiana, 155; in Kansas, 454; in Michigan, 323; in New Hampshire, 532; in Ohio, 505-507; in Washington, 378, 379; in Wisconsin, 273, 274, 277.
- Georgia tax commissioner, 580 ff.
- Granger movement, 6, 33.
- Greenbacks, Taxation of, in Indiana, 175.
- Gross earnings, as a factor in railroad valuation, in Indiana, 167, 168.
- Gross earnings defined, in Ohio, 499.
- Gross earnings tax, in California, 96, 97; in Connecticut, 518; in Maine, 128; in Michigan, 302; in Minnesota, 408 ff.; in North Carolina, 569; in Ohio, 492, 493; in Rhode Island, 538; in Vermont, 542; in Wisconsin, 239, 258, 268.
- Gross, earnings, Taxation of, compared with ad valorem tax, 262.
- Unconstitutional, in Vermont, 543.
- Gross receipts, Ratio of, to assessed valuation, in Ohio, 498.
- Haig, R. M., 76, 603.
- Hanly, Governor, 163.
- Hanna, H. S., 546, 548.
- Hansel, C. F., 105, 106.
- Harmon, Governor, 502.
- Hart, W. O., 31.
- Hedrick, W. P., 289.
- Herreid, Governor, 614.
- Hollander, J. A., 30.
- Home rule, The issues involved in, 42, 43.
- Household goods, Exemption of, in Oregon, 473.
- Hovey, Governor, 150.
- Howard, T. E., 150.
- Howard, G. E., 8.
- Howe, S. T., 426, 434.
- Huebner, S. S., 28.
- Huse, C. P., 30.
- Illinois special tax commission, 17, 69, 71.
- Illinois state board of equalization, 66 ff.
- Income tax, in Massachusetts, 216, 228, 235, 236; in South Carolina, 588, in Wisconsin, 278 ff.
- Cost of administration of, in Wisconsin, 280.
- Incidence of, in Wisconsin, 256.
- Proposed, in New York, 59, 191.
- Income tax assessors, as field agents of the tax commission, in Wisconsin, 245.
- Indiana commission on taxation, 162.
- Indiana state board of tax commissioners, 177 ff.
- Indictment, Use of, to punish evasion, in Chicago, 76.
- Inheritance tax, in Connecticut, 519; in Massachusetts, 216, 234, 235; in Washington, 380; in West Virginia, 347, 348; in Wisconsin, 281, 282.
- Initiative and referendum, 472.
- Intangible assets tax, in Alabama, 561; in Texas, 563, 564.
- Intangible property, Growth of, 29.
- Intangible values in corporate assessment, in Kansas, 442, 443, in New Jersey, 103; in Washington, 364, 365; in Wisconsin, 262, 263.
- Intangibles, Assessment of, in Alabama, 558, 559; in Kansas, 454, 457; in Maine, 124; in Massachusetts, 230; in North Carolina, 573; in Ohio, 510; in West Virginia, 340, 344.
- Concentration of, in certain tax districts, in Massachusetts, 233.
- Escape of, 29, 30; in Indiana, 161, 176; in Maine, 124; in Massachusetts, 230, 233; in New York, 190; in Ohio, 505, 506; in Rhode Island, 541; in South Dakota, 618; in West Virginia, 242.
- Exemption of, in Massachusetts, 235; in Washington, 376, *See*, also, Moneys and Credits.
- In special franchise valuation, in New York, 202.
- Interborough Rapid Transit Company, 204.
- Investment in exempt securities, in New Hampshire, 531.

- Iron mines, Assessment of, in Michigan, 317; in Minnesota, 404 ff.
- Iron, Tonnage and valuation, in Minnesota, 407.
- Jamaica Water Supply Company, 191.
- James, A. E., 248, 255.
- Judicial review, in New York, 195, 196, 198, 200; in Oregon, 466, 475; in West Virginia, 336, 342, 346.
- Judson, F. N., 9, 15.
- Kansas special tax commission, 25, 426, 438.
- Kansas tax commission, 424 ff. Appropriations for, 147.
- Kelly law, 491.
- Kennan, K. K., 279.
- Kentucky tax commission, 589, 590.
- Kinsman, D. O., 278.
- Lake Shore railroad, Assessed valuation of, in Ohio, 55.
- Lands, Assessment of, in Georgia, 584; in Nevada, 622; in Oregon, 464. Average value of, per acre in New York, 1850 to 1890, 65, note. Classification of, in Arizona, 606; in Illinois, 68; in Maine, 120; in New York, 58, 59; in Ohio, 21. Timber, Assessed valuation of, in Washington, 375, note. Wild, Taxation of, in Maine, 125, 126.
- Lands and buildings, Assessment of, in Illinois, 69; in Indiana, 181; in Kansas, 452; in Minnesota, 402; in Oregon, 464; in West Virginia, 341, note. *See, also, Real estate.*
- Leaseholds, Taxation of, in West Virginia, 344, 345.
- Leser, O., 24, 549.
- License taxes, in North Carolina, 569; in Oregon, 467; in Washington, 381; in West Virginia, 345-347.
- Live stock, Assessment of, in Florida 579; in Maine, 120; in New Hampshire, 523; in Nevada, 622; in Ohio, 55; in Oregon, 462.
- Live stock interests, Influence of, in Nevada, 621.
- Local accounting, Supervision of, in Wisconsin, 282, 283.
- Local assessments, Inequality of, in Kansas, 435. Progress in, Wisconsin, 277.
- Local assessors, Qualifications of, in Wisconsin, 272. *See, also, Supervision of local assessments.*
- Local autonomy, 7.
- Local government, 8.
- Local officials, Failure of, in Connecticut, 519, 520.
- Local option, 41, 42, 43, note, 473, 474.
- Local public utilities, Assessment of, in Wisconsin, 269, 270.
- Logs, and lumber, Assessment of, in Minnesota, 396.
- Lots and improvements, in Indiana, 181; in Kansas, 452; in Minnesota, 402; in Oregon, 464.
- Maine board of state assessors, 111 ff.
- Maine special tax commission, 119, 124, 126.
- Maryland special tax commission, 26, 548, 550, 551.
- Maryland state tax commissioner, 550.
- Maryland tax commission, 546 ff. Powers of, 547.
- Massachusetts commission on taxation, 217, 228, 230.
- Massachusetts state tax commissioner, 214 ff.
- Mathews, J. M., 8, 15, 16, 100.
- McCrea, R. C., 6, 34, 35.
- Merchandise, Assessment of, in Ohio, 507.
- Merchants' and manufacturers' stocks, Equalization of, in Wisconsin, 252.
- Mellette, Governor, 614.
- Michigan board of state tax commissioners, 289 ff. Reasons for opposition to, 291-293.
- Michigan commission of inquiry into taxation, 311, 313, 318, 323.
- Miller, E. T., 562.

- Mines and mineral resources, Survey of, in Alabama, 561.
- Mines, Appraisal of, in Michigan, 315, 316.
State assessment of, 38.
Taxation of, in Arizona, 608, 609; in Michigan, 314 ff.; in Ohio, 491; in West Virginia, 337, 338, 345; in Utah, 82.
Theory of appraisal of, in Michigan, 317.
- Minnesota tax commission, 18, 24, 36, 385 ff.
- Missouri tax commission, 590, 591.
- Money, Assessment of, in California, 89; in Kansas, 454; in Maine, 124 and note; in Minnesota, 416; in New Hampshire, 531; in Washington, 377, 378; in West Virginia, 343, 344.
- Moneys and Credits, Assessment of, in Massachusetts, 232; in Ohio, 505.
Exemption of, in Washington, 377.
Taxation of, in Minnesota, 416, 419, 420.
Of corporations, Local apportionment of, in Ohio, 498.
- Moore, J. R., 72.
- Mortgages, Assessment of, in Indiana, 176; in Kansas, 454; in Michigan, 321, 322; in Minnesota, 419; in Wyoming, 495.
Exemption of, in California, 88; in Wisconsin, 256.
Taxation of, in California, 88, 90; in Massachusetts, 220, 221; in New York, 206 ff.; in Kansas, 438; in Ohio, 507; in Wisconsin, 256.
- National banks, Taxation of, in Massachusetts, 222, 223.
- Net earnings, as a basis of corporate valuation, in Ohio, 496; in Oregon, 469, 470.
Capitalization of, in New York, 203; in Ohio, 496; in West Virginia, 335.
- Net earnings of mines, as a factor in mine assessment, in Arizona, 607.
- Net income, Proportion of, taken in taxation in Maine, 125.
- Net proceeds of mines, in Utah, 82.
- Nevada tax commission, 619 ff.
- New Hampshire special tax commission 528.
- New Hampshire tax commission, 521 ff.; Powers of, 524.
- New Jersey, Corporation taxes in, 101 ff.
State board of assessors, 101 ff.
State board of equalization, 114 ff.
State board of taxation, 106 ff.
- New Mexico tax commission, 622, 623.
- New York board of state assessors, 57 ff.
- New York City, Assessments in, 188.
Tax department of, 62.
- New York special tax commission, 60, note, 182, 184, 207.
- New York state board of equalization, Methods of, 59.
- New York state conference on taxation, 192.
- New York tax commission, Appropriations for, 143.
Functions of, 184, 185.
Organization of, 142.
Recommendations of, 211.
- Nichols Law, 493.
- Nightingale, H. T., 72.
- North Carolina tax commission, 569 ff.
- North Dakota tax commission, 511, note.
- Oath, Increased severity of, 13, 14.
- Ohio state board of equalization, 47 ff.
Procedure of, 49.
Failure of, 50, 51.
- Ohio state board of equalization for Railroads and Banks, 53 ff.
- Ohio special tax commission, 50, 52, 55, 56, 479, 481, 492.
- Ohio state tax commission, 479 ff.
Expenditures of, 148.
- Oil and gas, Taxation of, in West Virginia, 344, 345.
- Ontario railroad commission, 290, 306.
- Operating property of railroads, Assessment of, in Washington, 367.

- "Ordinary Business Corporations," 551.
 Oregon state tax commission, 459 ff.
 Organization of tax commissions, Tabular exhibit of, 132, 133.
- Parrett-Whittemore Law, 490, 500.
 Partisan politics, in Ohio, 504.
- Personal property, Assessment of, in
 Colorado, 625; in Indiana, 181;
 in Kansas, 452, 457; in Minne-
 sota, 417; in New Hampshire,
 530, 554; in New York, 189; in
 North Carolina, 573, 592; in
 Ohio, 506, 507, 509, 510; in Ore-
 gon, 475, 476; in South Dakota,
 626; in Washington, 376, 384; in
 West Virginia, 331, 343, 344, 351.
 Decreased assessment of, in New
 York, 189; in Vermont, 545.
 Defective assessment of, in Minne-
 sota, 396.
 Efforts to list, in Michigan, 321, 323.
 Equalization of, in Indiana, 158, and
 note; in Kansas, 437; in Michi-
 gan, 297; Minnesota, 395, 396,
 403; in Oregon, 462; in Wiscon-
 sin, 250, 251, and note.
 Escape of, in Connecticut, 515, 516;
 in New Jersey, 115.
 Exemption of, in Oregon, 476; in
 Washington, 376; in Wisconsin,
 250.
 Extension of list of, in Kansas, 455;
 in Washington, 355, 375; in West
 Virginia, 343.
 Failure to equalize, in New York,
 189; in Ohio, 490.
 Proportion of, to total assessment, in
 Connecticut, 516; in Kansas,
 438; in Minnesota, 403.
 Sworn inventory of, in New Hamp-
 shire, 531; in Ohio, 504; in Ver-
 mont, 545.
- Peters, T. C., 58.
 Phelan, R. V., 22.
 Phillips, J. B., 602.
 Physical valuation of railroads, in Mich-
 gan, 307, 308; in New Jersey, 102; in
 Wisconsin, 260; by Interstate Com-
 merce Commission, 39.
 Physical valuation of street railways, in
 Wisconsin, 265.
 Pingree, Governor, 289, 290, 301.
 Pipe lines, Taxation of, in Kansas, 443, 444.
 Plaisted, Governor, 118.
 Plehn, C. C., 5, 88, 89, 94, 97.
 Political Code of California, 87.
 Political influences in local assessment, in
 Alabama, 557; in Colorado, 603; in
 Michigan, 292, and note, 293, 297; in
 Ohio, 490.
 Political manipulation of tax system, in
 Washington, 382, 383.
 Polleys, T. A., 247.
 Pothier, Governor, 533.
 Private business corporations, Taxation
 of, 38; in Connecticut, 518; in
 Minnesota, 413; in Ohio, 501.
 Central assessment of, recommended
 in Michigan, 318.
 Private office valuation of corporate
 property, in Michigan, 306; in Minne-
 sota, 410; in Wisconsin, 260.
 Public accounting, Central supervision
 of, in West Virginia, 348, 349.
 Public expenditures, Increase of, 27, 28.
 Public service commission of Washing-
 ton, 365.
 Public service corporations, Taxation of,
 in Connecticut, 518; in Indiana,
 170 ff.; in Illinois, 72 ff.; in Ohio,
 491 ff.; in Rhode Island, 538; in Wis-
 consin, 266 ff. *See, also, Corporations,*
 Taxation of.
 Pullman company, Taxation of, in Cali-
 fornia, 94; in Michigan, 312; in
 Wisconsin, 268, 269.
 Purdy, L., 188.
- Quadrennial assessment of real estate, in
 Kansas, 436, 448.
- Railroad and canal property, Classifica-
 tion of, in New Jersey, 101.
 Railroad and warehouse commission of
 Minnesota, 409.

- Railroad assessments, Apportionment of, in Oregon, 471.
 Central supervision of, in Ohio, 54.
 Railroad taxation, Central administration of, in New Hampshire, 526, 522.
 Railroads, Assessed valuation of, in Illinois, 73; in Indiana, 168; in Michigan, 329; in Washington, 365, note; in West Virginia, 336; in Wisconsin, 263.
 Comparison of methods of, 262.
 Local and equalized valuations of, in Ohio, 54.
 Local assessment of the operating property of, in New Jersey, 104; in Wisconsin, 263, 264.
 Method of assessing, in Indiana, 167, 168; in Kansas, 441, 442; in Maine, 129; in Michigan, 306-309; in Ohio, 495, 496; in Oregon, 469; in Texas, 566; in Wisconsin, 286-288.
 Returns of, to tax commission. *See* Corporations, Returns of, to tax commission.
 Physical examination of, in Kansas, 442.
 Physical valuation of, in Michigan, 303; in New Jersey, 102; in Wisconsin, 258, 261.
 Revaluation of, in New Jersey, 104, 105.
 Taxes paid by, in Ohio and elsewhere, 499.
 Railroad valuation, for rate making and taxation purposes, 566.
 Raper, C. L., 574.
 Rate of taxation, Average. *See* Average rate of taxation.
 Ratio of assessed to true value of personal property, by occupational groups in Wisconsin, 255.
 Ratio of assessed to true value, in Indiana, 157; in Nevada, 621; in New Hampshire, 525; in New York, 185-187; 212, 213; in Ohio, 52, note, 493.
 Rawles, W. A., 21, 149, 150, 162.
 Real and personal property, Assessment of, in Alabama, 557; in Maine, 121; in New Hampshire, 530; in New Jersey, 115; in Utah, 78.
 Real estate, Assessment of, in Indiana, 175; in Kansas, 433, 452; in Minnesota, 397; in New Hampshire, 554; in Ohio, 48, 483, 486; in South Carolina, 585.
 Corporate, Assessment of, 37.
 Real Estate Dealers' Association, 158.
 Real estate, Equalization of. *See* Equalization.
 Expert appraisal of, in Arizona, 606.
 Loan value of, as guide in equalization, in Oregon, 462.
 Reassessment of. *See* Reassessment.
 Reappraisal of railroad and canal property, in New Jersey, 104-106.
 Reassessment, in Kansas, 451; in Maryland, 548, 549; in Michigan, 325; in Minnesota, 415; in New Hampshire, 525; in New Jersey, 115; in New York, 193, 196; in Ohio, 490, 502; in West Virginia, 332, 341; in Wisconsin, 276, 286.
 Of moneys and credits, in Minnesota, 421.
 Results of, in Wisconsin, 276, 286.
 Reed, Governor, 576.
 Representative sales, Weakness of, 485.
 Reserve Fund, in New Jersey, 108, 109.
 Revenue crisis, in California, 99.
 Revenue sources, Additional, in Rhode Island, 539, 540.
 Review and equalization by local boards, 14-17.
 Review of assessments, by state board of equalization, in Colorado, 599.
 By state tax commission, in Kansas, 451; in Michigan, 324, 326; in Ohio, 488; in Wisconsin, 274 ff.
 Rhode Island board of tax commissioners, 532 ff.
 Rhode Island tax act of 1912, 535.
 Robinson, E. V., 409.
 Robinson, M. H., 46.

- Rockefeller estate, Assessment of, in Ohio, 501.
- Rolling stock, Assessment of, in Kansas, 441.
- Rural interests, Discrimination against, in Wisconsin, 255.
- Salary of tax commissioners, 138 ff.
- Sales data, Collection and scrutiny of, in Wisconsin, 243 ff.
- Criticism of, in Wisconsin, 246, 247.
- Tests of, in Wisconsin, 243, 244, 248, 284, 285.
- Use of, in New Jersey, 109; in New York, 194; in Ohio, 49. *See, also*, Methods of Equalization and Sales method.
- Sales department, Cost of, in Wisconsin, 250.
- Sales method, Assumptions of, 485.
- Use of, in Colorado, 600; in Kansas, 428, 429; in Michigan, 294, 295; in Minnesota, 393, 394; in New Hampshire, 523; in New York, 61, 65; in Oregon, 461; in Washington, 356, 357; in Wisconsin, 242 ff.
- Defects of, in Kansas, 428, 429, 435; in Minnesota, 393, 394; in Washington, 356, 358.
- Objections to, by Minnesota courts, 249, note; in Michigan, 295, 296; in Ohio, 484, 485.
- Sales rejection, Causes of, in Wisconsin, 246.
- Sampling, Use of, in Michigan, 296; in New Hampshire, 525.
- San Francisco banks, 90, 91.
- San Francisco, Tax rates in, 99, note.
- San Mateo county, Evasion in, 85.
- Savings deposits, Escape of, in New York, 190.
- Taxation of, in Massachusetts, 222.
- Schedule of taxable values for guidance of assessor, in Massachusetts, 10, 19; in Vermont, 20.
- School fund, in New Jersey, 108; in Texas, 562.
- Schwab, J. C., 15, 193.
- Schmeckebier, L. F., 581.
- School tax, in South Carolina, 588.
- Secrist, H. C., 43.
- Securities, Taxation of, in Ohio, 506.
- Selection of tax commissioners, Basis of, 139 ff.
- Seligman, E. R. A., 33, 38, 39, 183, 201, 208, 270, 278, 423.
- Self-assessment, 10.
- Separation of the sources of state and local revenue, in California, 93, 96; in Florida, 577; in Kansas, 444, 445; in Ohio, 481, 498, 499; in Oregon, 471; in Vermont, 544; in West Virginia, 339.
- Shaughnessy, J. F., 620.
- Single tax, 422; in California and Ohio, 43, note; in Oregon, 465.
- Single tax league of Oregon, 43, note.
- Sleeping car companies, Taxation of, in Michigan, 304, 305; in Ohio, 493; in Wisconsin, 266 ff.
- Snider, G. E., 239, 258.
- Social reform, Taxation for, in Oregon, 472.
- Somers system, in Arizona, 626; in Denver, 600, note.
- South Carolina tax commission, 584 ff.
- South Dakota tax commission, 612 ff.; Powers of, 615.
- Special franchise, Assessment of, in New York, 204.
- Defects in taxation of, 205, 206.
- Factors in valuation of, 201-203.
- Taxation of, in New York, 197 ff.
- Special franchise bureau, in New York, 203.
- Special tax commissions, Establishment of, 5 and note, 29.
- Special tax commission, in Indiana, 162; in Illinois, 66; in Iowa, 29; in Maine 119, 126; in Massachusetts, 215, 217; in Michigan, 386; in Minnesota, 386; in New Hampshire, 523; in New Jersey, 104; in New York, 183; in Ohio, 29, 479; in Oregon, 458, 459; in West Virginia, 331; in Wisconsin, 240.

- Spoils system, 139, 140.
 Sprague, R. J., 125.
 Standard of valuation. *See* Basis of valuation.
 State and local assessment of property in Wisconsin, 238.
 State appraisers, Board of, in Ohio, 480, 493.
 State assessment, in Wisconsin, 241 ff.
 State Auditor, Supervisory powers of, in Ohio, 501, 502.
 State board of assessors, in Alabama, 555, 560; in Colorado, 601; in Kansas, 439; in Maine, 118 ff.; in Nevada, 620; in New Jersey, 102 ff.; in New York, 57 ff.; in Ohio, 480; in Wisconsin, 238.
 State boards of corporate assessment, 33 ff. *See, also*, Corporations, Taxation of.
 State boards of equalization, 19 ff.; in Alabama, 561, 562; in Colorado 598, 599; in Connecticut, 512, 514; in Florida, 31, note, 576; in Indiana, 151; in Minnesota, 385 ff.; in New Hampshire, 522; in New Jersey, 100 ff.; in New York, 23; in Ohio, 47 ff.; in Oregon, 458, note, 459; in South Dakota, 612; in Vermont, 541, 542; in Washington, 352, 355; in Wisconsin, 237; in Wyoming, 593.
 Constitutional provisions for, 25.
 Methods of. *See* Equalization, Methods of.
 Methods of selection of, 24, 25.
 Restrictions on, 26, 27; in California, 86, 90; in Illinois, 67.
 Table of, 45, 46.
 State board of equalization of taxes, in New Jersey, 114 ff.
 State board of finance, in Connecticut, 520.
 State board of taxation, in New Jersey, 106 ff.
 State board of taxes and assessments, in New Jersey, 117, 118.
 State corporation commission, in North Carolina, 569.
 State debt of Indiana, 29, 151.
 State equalization. *See* Equalization.
 State excise board, in Washington, 381.
 State finance, Investigation of, in Wisconsin, 282.
 State revenue agent, in Texas, 563.
 State school of mines, 406.
 State tax, in Kansas, 445; in Maine, 119, 124; in Maryland, 548; in Massachusetts, 28; in Michigan, 312; in Minnesota, 412; in New Jersey, 104; in New York, 23, 57, 185; in Oregon, 463.
 Apportionment of, in Massachusetts, 223, 224; in Wisconsin, 253.
 Apportionment of, on expenditures, in Connecticut, 515; in Oregon, 459, 460.
 Proportion of, paid by each county in Oregon, 478.
 Reduction of, in Ohio, 487.
 State tax association, in Indiana, 180.
 State tax commissions, 39 ff.; Origin of, 3, 4; Table of, 132, 133.
 State tax commissioner, in Alabama, 556; in Connecticut, 514; in Maryland, 547, 550; in Texas, 563; in Washington, 353.
 State tax commissions, Appropriations and equipment of, 141 ff.
 Basis of selection of members of, 138 ff.
 Salary of, 138.
 State tax rate, reduced, in Rhode Island, 535, 540.
 Stocks and bonds, Assessment of, in Kansas, 455; in Minnesota, 418; in Washington, 378.
 Stock and bond value, of corporations, in Texas, 564; in Washington, 363.
 Stokes, Governor, 112, 113.
 Street railway and electric light companies, Assessment of, in Washington, 368; in Wisconsin, 264 ff.
 Distribution of tax on, in Wisconsin, 266.
 Supervisors of assessment, in Massachusetts, 226, 231; in Wisconsin, 271, 272.

- Supervision of local assessment, in
Alabama, 556, 557; in Arizona,
610 ff.; in Colorado, 603 ff.; in
Kansas, 446 ff.; in Maine, 127; in
Maryland, 547; in Massachusetts,
228; in Michigan, 319 ff.; in
Minnesota, 414 ff.; in New Hamp-
shire, 529 ff.; in New York, 191 ff.;
in Ohio, 501 ff.; in Oregon, 471 ff.;
in Washington, 369 ff.; in West Vir-
ginia, 338 ff.; in Wisconsin, 270 ff.
Defects of, in Indiana, 178, 179; in
Oregon, 472; in Washington, 373,
374; in West Virginia, 338-340;
in Wisconsin, 273, 274.
- Sworn returns, Failure of, in Vermont,
545, 546.
- Taussig, F. W., 27.
- Tax amendment, in Ohio, 489.
- Tax board of review, in South Carolina,
587.
- Tax burden, Increase of, 22.
- Tax commission, Reorganization of, in
Nevada, 621.
- Tax duplicate of Georgia, 592.
- Tax exempt investments, in Massa-
chusetts, 234.
- Tax ferrets, in Alabama, 558; in Iowa,
13; in Ohio, 12.
- Tax law, Defects of, in South Dakota,
612, 613.
- Tax levies, in North Carolina, 574; in
South Carolina, 586.
- Tax limit law, in Ohio, 486, 487.
- Tax maps, in Kansas, 433; in New
Jersey, 116.
- Tax rates, in California, 88, note; in
Indiana, 177, 178.
Average, in Michigan, 312, 327; in
Minnesota, 389; in West Vir-
ginia, 344, note; in Wisconsin,
252, note.
General increase of, 28.
Limitation of, in Kansas, 452, 453;
in Ohio, 497.
- Tax reform, Obstacles to, in North
Carolina, 574, 575.
- Tax system of New Hampshire, Develop-
ment of, 522.
- Taxes, Total, in New York, 23; in
Michigan, 312.
- Telegraph companies, Assessment of, in
Indiana, 164; in Kansas, 440 in
Massachusetts, 218; in Wisconsin,
237, 268.
- Tennessee special tax commission, 25.
- Term of office of tax commissioners,
135 ff.
- Texas special tax commission, 32, 562.
- Texas state tax board, 562 ff.
- Thomas, J. J., 82.
- Timber and timber lands, Assessment of,
in Washington, 375, note.
- Timber cruise, in Maine, 125; in Wash-
ington, 374.
- Townsend, M. I., 60.
- Townsend, T. C., 337.
- Township trustee as assessor, in Kansas,
448.
- Township equalization, Defects of, in
Kansas, 435, 436.
- Trust companies, Taxation of, in Massa-
chusetts, 221.
- Underassessment, in Minnesota, 388; in
New Hampshire, 526; in New Jersey,
110; in North Carolina, 571; in
Oregon, 458, 459; in Rhode Island,
540.
- Undervaluation, Competitive, in Cali-
fornia, 85.
Encouraged, in Illinois, 68.
- Undervaluation of iron mines, in Minne-
sota, 405.
- Unit rule of corporate assessment, in
Kansas, 444; in Massachusetts, 218;
in Oregon, 468; in West Virginia, 334;
in Wisconsin, 269.
- United States Notes. *See* Greenbacks,
Taxation of.
- Urban real estate, Underassessment of, in
Kansas, 432.
- Utah special tax commission, 78, 81.
- Utah state board of equalization, 77 ff.;
Defects of, 83.

- Valuation, Basis of, in Maine, 122; in Washington, 378.
 Rule of, in New York, 201, 202.
- Valuation for taxation and other purposes, Identity of, in Washington, 365.
- Vermont commissioner of state taxes, 541 ff.
- Vermont commission on taxation, 544.
- Vessels, Taxation of, in Minnesota, 413.
- Vessel property, 323.
- Vineberg, S., 42.
- Value of iron mines, Factors in determining, 407.
- Warnes Law, 482.
- Washington board of tax commissioners, 352 ff.; Appropriations for, 147.
- Washington tax conference, 98.
- Water and light companies, Equalization of, in Wisconsin, 252.
- Wells Fargo Express Company case, in California, 90; in South Dakota, 614.
- West Virginia tax commissioner, 330 ff.; Expenses of, 147.
- Wild lands, Assessment of, in Maine, 126.
- Williamson, C. C., 30.
- Winn, H., 11.
- Wisconsin special tax commission, 239, 270.
- Wisconsin tax commission, 237 ff.; Duties of, 241.
 Expenses of, 146.
 Organization of, 143.
- Wolcott, O., 10, 15, 20.
- Wood, F. A., 11, 14, 15, 20, 541.
- Woodbury, E. E., 186.
- Wyoming tax commissioner, 593 ff.
- Zander, C. M., 607, 610, 611.
- Zangerle, J. A., 496.

**PRINTED AT
THE HARVARD UNIVERSITY PRESS
CAMBRIDGE, MASS., U. S. A.**

CHECKED
R020-04