

**REPORT OF THE COMMISSIONERS
APPOINTED TO REVISE THE LAWS
FOR THE ASSESSMENT AND
COLLECTION OF TAXES IN NEW
YORK, 1871**

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Report of the Commissioners Appointed to Revise the Laws for the Assessment and Collection of Taxes in New York, 1871 by Government of the State of New York

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GOVERNMENT OF THE STATE OF NEW YORK

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(State)
IN NEW YORK, 1871.



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PREFACE.

THE financial administration of the State of New York, which, from its wealth, its population, and its political importance, exerts no inconsiderable influence on the fortunes of the United States, has long been a subject of anxiety to those who watch the progress of the Great Federal Republic, and view with apprehension the operation of causes tending to impair its reputation or to imperil its success.

It was, therefore, satisfactory to find that the Legislature of that State had, in 1870, authorised the appointment of a commission "to revise the laws for the *assessment* and *collection* of taxes," and the nomination of Mr. David A. Wells, with two colleagues, to conduct the inquiry, afforded an assurance that it would be directed by the high political capacity and enlightened views which characterised the Report of the Special Commissioner of the Revenue of the United States.

The following Report contains the results of this inquiry, which has been, as will be seen, of the most comprehensive and searching kind, and appears to the committee of the Cobden Club to possess so much interest from different points of view, that they have decided on its re-publication, with a view to extend its circulation in this country.

The importance of the questions treated in the Report cannot be over-estimated. The stability and permanence of free institutions, in every nation, are essentially dependent upon the nature of its local government, and it is not too much

to say that the success of local government will be mainly determined by the extent and character of local taxation.

In the financial system of the American Union, State and local taxation, as contra-distinguished from federal or central taxation, necessarily occupy a much larger place than in that of the United Kingdom; but it is important to remember that were it not for the National Debt, and for the enormous cost of military and naval armaments, the local taxation even of this country, would constitute the principal part of its burdens.

It is also to be observed that while the progressive diminution of central or general taxation affords in most countries the only hope, as it supplies the surest test, of effectual progress, the claims of advancing civilisation, and increasing population, will be met more and more by extended local expenditure, and that on this account it is of vital consequence that the principles and incidence of all local taxes should be made the subject of the closest scrutiny, and that all elements of injustice, unnecessary oppression, and waste, should be exposed, and, as far as possible, removed.

The Committee hope that the information contained in the following Report, will possess an additional and a practical interest at the present moment, in connexion with Mr. Goschen's measures relating to the local taxation of this country, at present under the consideration of Parliament.

State of New York.

[No. 39.]

IN ASSEMBLY,

FEBRUARY 16, 1871.

REPORT

**OF THE COMMISSIONERS APPOINTED BY THE GOVERNOR
TO REVISE THE LAWS FOR THE ASSESSMENT AND
COLLECTION OF TAXES.**

STATE OF NEW YORK :

EXECUTIVE CHAMBER,

ALBANY, February 16th, 1871.

To the Legislature :

A joint resolution was passed by the Legislature, at its last session, authorising me to appoint three commissioners "to revise the laws for the assessment and collection of taxes." I appointed David A. Wells, Edwin Dodge, and George W. Cuyler; and I now transmit their report. This report was not completed in time to allow such an examination of it, on my part, as would enable me to form an opinion of the expediency of adopting the recommendations made. It is apparent, however, that the report contains a great amount of information and of argument which will afford most valuable aid to the Legislature and the people in coming to an intelligent judgment upon the questions involved. No subject is more important than this one to the interests of the people, and consequently none is more worthy of your attention.

The tax system prevalent in the other States is, in its main features, the same as in our own; and the information furnished in this report will be very valuable, not only to the people of our own State, but to the country at large. It is right that New York, the State foremost in population and wealth, should take the lead in investigating this great question, and in adopting such improvements as are shown to be valuable.

The interests of the people require a method of taxation at once equitable, effective, and free from unnecessary oppression; one which will yield the requisite revenue while subjecting them as little as possible to inquisitorial vexation, and which shall be attended with the least expense for official services, and afford the fewest temptations to fraud, concealment, or evasion.

If the commissioners have succeeded in devising such a system, it should be adopted as early as possible. In view of the importance of the subject to the general welfare, I earnestly commend the report to your immediate and careful consideration.

Unless otherwise instructed by the Legislature, the commissioners will deem themselves authorized to go on and complete their work by preparing and submitting such laws as they think necessary to the carrying out of their views.

JOHN T. HOFFMAN

NOTE BY THE CHAIRMAN OF THE BOARD OF COMMISSIONERS. — The edition of this Report published under the authority of the Legislature of New York was, to a certain extent, imperfect, both in respect to some omissions and a lack of clearness in the statement of certain propositions. In the present edition these imperfections, so far as discovered, have been corrected, and the Report in every way made more clearly expressive of the arguments and conclusions of the Commissioners.

DAVID A. WELLS.

LOCAL TAXATION.

ALBANY, February, 1871.

SIR,

The undersigned members of the commission appointed by the Governor of the State of New York, under the provisions of a joint resolution of the Legislature, passed April 26th, 1870, have the honour to submit the following report :

ORGANISATION OF THE COMMISSION.

The following are the provisions of the joint resolution above referred to, constituting the commission :

STATE OF NEW YORK,
IN ASSEMBLY—ALBANY, April 9th, 1870.

Resolved (if the Senate concur), That the Governor designate and appoint three suitable persons to revise the laws for the assessment and collection of taxes, and whose duty it shall be to report to the next Legislature, within ten days after the commencement of the session.

By order.

C. W. ARMSTRONG, *Clerk.*

IN SENATE—April 26th, 1870.

Concurred in without amendment.

HIRAM CALKINS, *Clerk.*

The commission thus authorised, became fully organised in October, 1870, by the appointment of the following members : DAVID A. WELLS, EDWIN DODGE, and GEORGE W. CUYLER, and has since then been actively engaged in the discharge of the duties assigned it.

CONDITIONS PRECEDENT TO THE INVESTIGATION.

Previous to the war, or at a date not far antecedent to that period, the United States was in the anomalous position of a great nation, composed of numerous separate States, which,