

TAXATION IN NEVADA, A HISTORY

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Taxation in Nevada, a history by Romanzo Colfax Adams

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ROMANZO COLFAX ADAMS

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NEVADA,
A HISTORY**

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TAXATION IN NEVADA

A History

By

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EDITOR'S INTRODUCTION

The motto of the Nevada Historical Society, "*Servare et Conservare*"—"To serve and to preserve"—indicates that the functions of this organization are not merely to gather together the documents and the relics of the past, but to create a workshop for students who may seek to organize and interpret the facts of history in the interest of present and future progress. Some such studies have been made hitherto through the use of the historical archives of the Society and have been published in our *Reports and Papers*. As this institution is enabled by increasing appropriations to gather under its roof a more complete stock of materials such research work will be more effectively prosecuted. Comparatively few scholars possess the time or patience to run down for a brief monograph source material so far afield and so difficult to collect as is that pertaining to Nevada.

The following excerpt is from Benj. F. Shambaugh's introduction to Brindley's *History of Taxation in Iowa*. With a few words changed, it would apply equally well in relation to the work of Dr. Adams's *Taxation in Nevada*:

The writing of a history of taxation in Iowa is not an easy task; indeed, it involves many difficult problems both of research and of presentation. From beginning to end the scientific investigator is really embarrassed by a superabundance of materials. The statute books of the Territory and State, the journals of the Legislature, the messages of Governors, the reports of Auditors and Treasurers, the reports of

special commissions, the decisions of courts, the financial reports of counties, special and miscellaneous public documents, and tons of newspapers yield a richness of data that is inviting and at the same time appalling. The facts and statistics of industrial and economic developments, covering nearly three quarters of a century, are equally abundant and far more difficult to obtain. The problems of handling such masses of detailed information fully, accurately, and without confusion can only be appreciated by those who have successfully carried to completion similar investigations.

But the problems of historical research are not the only difficulties which confront the writer of such a history of taxation as has been produced by Professor Brindley. Underlying the statute and the code provisions, the reports of public officials, the decisions of the courts, and the facts of industrial life, are fundamental economic principles and theories which must not only be seen and appreciated by the investigator, but by him successfully handled as scientific interpretations of the facts of history. And of no less importance are the problems of politics and administration involved in the actual workings of the machinery of assessment, equalization, and collection.

Moreover, the opportunity for utilizing and making practical application of the results of historical research are perhaps nowhere more promising than in the field of fiscal legislation and administration. Nowhere, indeed, are there today greater opportunities for the science of Applied History than in the solution of the complex problems of tax reform. At the same time there is no line of reform that is more difficult and perplexing, since from the very nature of the problems involved the whole subject is one which is too often handled with prejudice, or partisanship, or from the standpoint of selfish interest.

Through the clear and impartial interpretation of the financial facts of Nevada history Dr. Adams has made an important contribution to the historical literature of this State. It is now possible for the busy man or woman easily to become informed concerning our system of taxation and the manner in which it has been evolved. In a democracy such knowledge widely disseminated serves as the sure basis of progress.