

**SEVENTH ANNUAL REPORT OF THE
SOUTH CAROLINA TAX
COMMISSION TO THE GOVERNOR
AND GENERAL ASSEMBLY,
COLUMBIA, S. C., 1921**

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COLUMBIA, S. C.
1921



COLUMBIA, S. C.
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1922

LETTER OF TRANSMITTAL

Columbia, S. C., December 1st, 1921.

To His Excellency, Robert A. Cooper, Governor, and the General Assembly of South Carolina:

We have the honor to transmit herewith the Report of the South Carolina Tax Commission in accordance with an Act of the General Assembly, approved February 20th, 1915, as amended at the session of 1916.

Respectfully submitted,

A. W. JONES, Chairman.
J. P. DERHAM, Commissioner.
W. G. QUERY, Commissioner.

By Transfer

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The Seventh Annual Report of the South Carolina Tax Commission to the Governor and General Assembly

To His Excellency, Robert A. Cooper, Governor, and the General Assembly:

The South Carolina Tax Commission herewith submits its seventh annual report, showing the assessed value of the taxable property of this State in the tables hereinafter set out.

We have heretofore made recommendations and suggestions as to obtaining revenue from different sources, which, we hoped, if adopted, would to some extent relieve the burden upon tangible property, which has heretofore been bearing the entire burden of taxation. Due to the comprehensive report made by your Special Committee on Revenue and Taxation and the awakened public interest on the subject, we do not think it either advisable or desirable to consume space to reiterate those recommendations and suggestions. We anticipate that at the next session of the General Assembly all such matters will be duly considered, and that other sources of revenue not suggested by this Commission will be considered and probably adopted by your honorable body.

It is highly desirable, in our view, that additional sources of revenue be found, so that those who are able and who have enjoyed more largely the privileges and protection of the government be required to contribute to its up-keep revenues commensurate with the benefits enjoyed.

The work of the re-survey of property in the city of Columbia has progressed and been concluded during the present year. The net result has been to correct various errors in the assessment of property and to put upon the tax books considerable property which has heretofore escaped taxation. In the course of this survey it was discovered that some tax payers had paid more than their share of taxes, but the net result has been to greatly increase the public revenue. In making this survey the values fixed by local authority have not been changed or modified, but have been applied to all real property, a considerable amount of which was not on the tax books. The amount of taxes for State, County and municipal purposes to be collected as a result of this survey, within the territory of the City of Columbia, approximate

\$500,000.00. This approximate amount will probably be subject to deduction, though not considerable, when delinquent tax payers have an opportunity to present any objection they may have to paying the amount of back taxes found to be due by them.

The expenditures by the State, County and City incurred in making this survey will be returned in back taxes about fifteen times over, and the property will be on the tax books for future taxation.

At the request of the City and County authorities of Spartanburg, the Commission has undertaken a survey in that city similar to the one conducted in Columbia. This latter survey has not progressed sufficiently to enable an accurate forecast of the result. If we may judge, however, from the progress already made, the work of this survey will result in the collection of \$150,000.00 in back taxes. If this forecast should prove to be correct, the expenses of that survey will be returned fifteen times over.

We are satisfied if other cities and towns are surveyed in the manner adopted for the survey of Columbia and Spartanburg, that vast revenues will be brought into the treasury of the State, County and municipalities from persons who have heretofore escaped their proportion of taxation, based strictly upon assessments and levies heretofore prevailing.

Two additional field agents were provided at the last session of the Legislature, making four in all. These men have been diligent and their time occupied in field work, principally in examining mercantile property. The force is not sufficient by any means to check up all merchants in the State, with the probable result that some merchants are not assessed as fully as others. However, the net result accomplished through the medium of these men which you have provided has been an increase in mercantile taxable values from \$27,400,943.00 in 1919 to \$41,815,851.00 in 1921, the Commission, before the work of the Field Agents began having through the system of questionnaires it adopted, increased mercantile property from \$12,327,068.00 to \$27,400,943.00 in 1919. A number of merchants heretofore escaping taxation have been added to the tax lists during the present year, and despite the fact that there were large losses due to depreciation in value of stocks of merchandise and decreased credits, there was only a slight decrease in the assessed values of mercantile property.

The Commission desires to express its appreciation of the

counsel and co-operation of His Excellency, Governor Cooper, and also for the suggestions made by the Joint Legislative Committee on Efficiency and Consolidation. It would, also, appreciate a personal visit to its office, and inquiry into any or all of its acts and doings by each and every member of the General Assembly, especially those who have not heretofore inquired particularly into the conduct of this office. Personal visits by individual members of your honorable body would, no doubt, result in more complete understanding, and assist this Commission in the proper performance of the very difficult duties imposed upon it.