

**Report of the Legislative Committee of the Pennsylvania State Grange, on the Tax Bill.**

**TO THE PEOPLE OF PENNSYLVANIA:**

The Legislative Committee beg leave to report as to matters which they have been directed to consider and the information they were desired to collect on the question of taxation in the State.

They should say that after the defeat of the tax bill prepared by them in accordance with the instructions and wishes of the State Grange, the whole subject of taxation has been carefully and laboriously investigated by the commission appointed by resolution of the legislators.

The various leading interests of the State were specially represented in the membership of this commission, and all were given a hearing and due consideration.

The majority of this commission have reported a bill which they believe will secure a substantial equalization of taxation upon all classes of property, and will remove measurably the unjust burden which the present system entails upon real estate.

Your Committee offers some statistics gathered by them for your consideration as showing the aggregate amount of the different species of property belonging to the people of this State, the taxes collected thereon, and the proportionate rate of taxation thereon.

We regard these as necessary factors to enable us to ascertain the actual results of our present system and indicate the best methods of revision of taxation.

First, as to the amounts owned and invested in Pennsylvania belonging to the various corporations of the State. We will take the amounts of the capital stock and bonds, representing the interest bearing indebtedness as affording a means of fairly estimating the value of the railroads and other common carriers, the transportation and transmission companies.

Taking the official reports of the Secretary of Internal Affairs 1888 authority:

Railroads paid up Capital Stock, (P. 71a).....	\$770,066,315
Railroad funded debts, etc., (P. 71a).....	865,720,228
Passenger R. R. Capital Stock Pd. (P. 106a).....	18,528,000
Passenger R. R. Bonds, etc., (P. 106a).....	10,126,000
Canals capital stock, paid, (P. 135a).....	50,259,000
Canals bonds, etc., (P. 135a).....	47,406,000
Telephone and telegraph capital stock, paid, (P. 145a).....	92,571,000
Telephone and telegraph bonds, etc.,.....	12,696,000
Total transportation and transmission Co.,.....	\$1,873,575,000
<b>ESTIMATES OF AUDITOR-GENERAL TO TAX COMMISSION AS TO PERSONAL PROPERTY.</b>	
Merchandise property estimate.....	\$500,000,000
Money on interest.....	500,000,000
Manufacturing Co.,.....	150,000,000
Banking capital.....	100,000,000
Salaries and occup'n buildings and loan associations.....	85,000,000
Stores.....	75,000,000
Horses.....	30,000,000
Cattle.....	12,000,000
Total.....	\$3,265,000,000

This is the gross aggregate of personal corporate property and interests in Pennsylvania. It is, beyond question, the most valuable as regards the rate of income and the gross receipts thereon. Much of it is now exempted from all taxation by law in defiance of the ninth article of the Constitution. None, of it, except horses and cattle, is taxable for any except State purposes.

The whole amount of the State revenue for the year 1889 from all sources is, according to the State Treasurer's report, page 9, \$8,465,000.

To ascertain the taxes collected by the State from the vast total of personal and corporate property above scheduled we will take into account and deduct the following items from the State Treasurer's report of 1889:

Collateral inheritance tax.....	\$1,378,000
Foreign insurance Co., On writs and deeds.....	479,000
For bonds and charters.....	165,000
For liquor licenses.....	778,000
From brewers, bottlers and other licenses.....	314,000
Notaries.....	10,000
Shoemakers.....	5,000
Fees of public officers.....	81,000
Miscellaneous and sundries.....	125,000
For account of sinking fund: From Allegheny Valley Railroad.....	365,000
Commutation of tonnage.....	150,000
Annuity right of way.....	460,000
Balance taxes collected from personal and corporate property of which the larger item is the capital stock of corporations which with tax on gross receipts of same.....	\$4,371,000
Balance taxes collected from the value of the same above estimated at.....	1,692,000
Balance that is collected from the value of the same above estimated at.....	521,000
Total.....	\$1,873,575,000

On the other hand we have the real estate, farms and the homes of the State chargeable with the burden of the taxation for local purposes.

It was assessed for taxation as per report Secretary of Internal Affairs 1889, at \$2,002,942. Under the present law this is taxable for local purposes and only local purposes, what does it pay?

This shows the aggregate amount levied for county purposes in 1889, is \$16,585,000; for support of townships, boroughs, municipal as per census report 1880, is \$17,731,000; total, \$34,316,000.

Undoubtedly this is several millions too low, as the statistics for townships and cities are ten years old and there has been a great increase in the taxes for those purposes.

And we have corroborative evidence of the statistics which have been gathered under the law of 1889.

The forty-four counties and townships which have made returns show that \$29,326,912 were collected in that year for the maintenance of the county, township and municipal governments.

Twenty-three counties and the city of Reading failed to report in time. It is evidently true that if their reports were included the sum would much exceed the \$34,316,000 exhibited above, as such cost of township and borough, county and city government in 1880.

We are met by the argument that the cost of construction and equipment more nearly represents the value of the transportation corporations of the State.

While we do not so regard it, because a great factor of the value of every such enterprise is that valuable thing which gives life and authority to it, its franchise, conveying as it does the right of eminent domain and other considerations, and the vast sum of accumulated profits and surplus which cannot be included therein, we are prepared to meet all objectors on their own ground, and herewith give estimates based on the official reports of the Secretary of Internal Affairs for 1889, as follows:

Total cost of Railroad equipment, (P. 88a).....	\$1,088,000,000
Total cost of Passenger Railroad Equipment, (P. 106a).....	11,515,000
Total cost of canals.....	90,228,000
Total cost of telegraph and tele-phones, (P. 135a).....	2,321,000
Total.....	\$1,192,144,000

An amount considerably greater than that shown by the returns of the same office as the value of all the farms of the State. On this property we find that the railroad corporations paid last year capital stock tax and tax on gross receipts amounting to \$1,112,139,000, or about 1-15 mills.

We feel assured that the tax-payers of the State do not appreciate the enormous discrepancy of the taxes on the real estate and those on corporate and personal property. Much of this, as the stock of manufacturing companies and building and loan associations, among the more profitable in the State much of it yielding from 12 to 20 per cent. annual income, is entirely exempt from taxation by law in defiance and in plain violation of the Constitution.

The tax which is levied upon transportation and transmission companies and personal property, is as we have seen but 1 and 1-5 mills upon the lowest valuation we can ascertain. It is very much below that which is laid upon the same property in our neighbor states.

Ex-Auditor-General Niles has shown this very sharply in the instance which he cites of the Pine Creek railroad in Tioga county.

This railroad cost \$4,634,000 and has a mortgage indebtedness of \$3,900,000. On account of this the capital stock face value, \$1,000,000; it is appraised at \$1,000,000; the indebtedness being deducted; a privilege which the law refuses to real estate encumbered with mortgages or judgments. Upon this they pay a tax of 3 mills, for State purposes only. This railroad earned in 1889, \$723,232.80; the total expenses of running it amounted to \$473,938.18, a profit of \$249,403.62, or nearly 6 per cent on the total cost. And yet it paid but a paltry sum \$300 to the State and nothing at all to the districts through which its 75 miles of roadway runs.

Take the Corning, Cowanesque and Antrim railroad:

It cost to build and equip.....	\$3,250,000
It cost to run it in 1889.....	261,000
It earned in 1889.....	681,000
It paid clear profit to stockholders.....	157,000

It pays about \$300 yearly tax on gross earnings and capital stock into the Pennsylvania State treasury, nothing to the townships or the county of Tioga, whence all its business and through which 37 1/2 of its 53 miles run. But 1 1/2 miles of it pass through New York. It crosses the State line and passes through three townships—Smedley, Erwin, Cowing, New York State. It pays to these townships, for local purposes, their roads, schools and poor, \$1,691, \$875 and \$1,552 respectively, or a sum total of \$4,118. Is it not evident that we must secure a revision of the State laws of Pennsylvania, that this revision shall be in the interest and for the relief of the owners of real estate, its farms and its homes.

We believe that the bill presented by the State Commission, will afford us a just measure of relief, and will exact from the corporate and personal property, so well able to bear it, a portion of the necessary expense of supporting and maintaining the local government of the State.

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GERARD C. BROWN.  
R. H. THOMAS.  
A. L. TAGGAST.  
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