### ort 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 reso-lution 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 thereupon, 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 Capi- tal Stock, (P. 71a)	\$776,066,315	a di ta
Railroad funded debts, etc., (P. 71a)		\$1,611,789,6
Passenger R. R. Capi- tal Stock Pd. (P. 106a) Passenger R. R. Bonds,	18,528,000	
etc., (P. 106a)	10,126,000	38,623,62
Canals capital stock, paid, (P. 135a) Canals bonds, etc., (P.	30,259,000	an Le
136a)	47,406,000	97,665,0
Telegraph and tele- phones capital stock paid, (P. 145a)	92,571,000	arias")
Telegraphs and tele- phone bonds, etc.,	12,696,000	
Total transportation on	d transmis.	1000 2.0

Total transportation and trans ston Co., ..... \$1,878,575,000 ESTIMATES OF AUDITOR-GENERAL TO TAX COM-

MISSION AS TO PERSONAL PROPERTY. Merchantile property making capital ...... 100,000,000 Salaries and occupat'n 85,000,000 ding and loan asacciations..... 75,000,000 30,000,000

poses and only local purposes, what does it pay ? This shows the aggregate amount levied for county purposes in 1880, is \$16,585,000; for support of townships, boroughs, municipal as per census report 1880, is \$17,731,000 ; total, \$34.

115,000. 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 town-ships 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, be-cause 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.

than that shown by the returns of the same office as the value of all the farms of the State. On this property and personal property. Much of this, as the stock of manufacturing compations, among the more profitable in the State much of it yielding from 12 Constitution.

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



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### I. MAIER.

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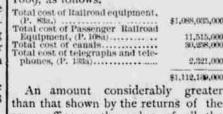
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we find that the railroad corporations paid last year capital stock tax and tax on gross receipts amounting to \$1,112,139,000, or about 1 1.5 mills. We feel assured that the tax-payers of the State do not appreciate the enormous discrepancy of the taxes on the real estate and those on corporate nies and building and loan associa-

to 20 per cent. annual income, is entirely exempt from taxation by law in defiance and in plain violation of the

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Total, ..... 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 Consti-State purposes.

12:003.00

The whole amount of the State revenue for the year 1889 from all 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:

tax ..... \$1,378,000 Foreign Insurance Co., 479,000 On writs and deed, ... 158,000 for bonus and charters 165.009 For liquor licenses .... 778,000 From brewers, botlers and other licenses... 214,000 Notaries..... 10,000 Sucheats ..... 5,000 Fees of public officers, \$3,000 Miscellaneous and sundries ..... 125,000 For account of sinking fund : **From** Allegheny Valley Railroad...... 365,000 Commutation of ton-150,000 ...... mget... unnuity right of way, 460,000 Balance taxes collected from personal and corporate property if which the larger item is the capital stock of corporations which with tax on gross rec'pts of same inall that is collected from the value of the

Collateral inheritance

same above estimated at .....

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 pres-ent law this is taxable for local pur-