

Report of the Revenue Commissioners.

Appointed by the Governor to Prepare a Revised Revenue Code, under a Joint Resolution of the Legislature, April 11, 1912.

The Commissioners appointed by the Governor, in pursuance of the authority of the joint resolution of the Legislature, passed the 11th day of April, 1912, relative to revising the revenue laws of the Commonwealth, respectfully submitted their report.

It is presumed that the Legislature, by the resolution authorizing the commission, contemplated such action on the part of the commissioners as would lead to a new system for levying and collecting taxes, and at the same time establish a more equal distribution of the burden of taxation. The laws now existing relating to the raising of revenue are confused, ambiguous, and, in their operation, unjust.

The commissioners have labored under great difficulty in their being able to get the essential facts necessary in making a just and fair revenue system. It is not proper to say that amongst all the reports and in all the records of the several cities of the State Government there is nothing to show the relative sources of the Commonwealth. The archives of the State Government in fact contain no records of the property of the Commonwealth.

The general character of the proposed system is suggested. The mode of collecting taxes, as proposed by the commissioners, is now in operation in many of the counties of the State. Its tendency, wherever tried, has been to increase the payment of taxes, and at the same time a very great saving to the taxpayers.

But the most important feature of the proposed system is that which leads to the organization of real estate from the State for State purposes. In the performance of their duties, the commissioners were compelled to review all the provisions of law which require to be made in the State Government, and in that regard, they have provided for local purposes (counties and townships) a complete system of taxation, and in that regard, they have provided for local purposes (counties and townships) a complete system of taxation, and in that regard, they have provided for local purposes (counties and townships) a complete system of taxation.

A large portion of the largest portion of the real estate of the State, is beyond the reach of local taxation. The capital employed in all the leading branches of trade, and in all the leading branches of industry, banks and railroads, is drawn from the pockets of the people and put under the control of a few individuals. This property should bear its equal share of the burdens of taxation, and since it cannot be reached for local purposes, it should be taxed in greater proportion for State purposes.

In the accompanying bill, the commissioners propose reducing the revenue arising from real estate and personal property from \$4,422,023 to \$3,979,374. To make up the deficiency thus produced, they propose to increase the tax upon corporations. Corporations in this State are very numerous and very powerful. They have not only drawn within their control an immense amount of capital, but they have drawn within their power the entire commerce of the State. Almost everything is now made to contribute to the interests of these corporations.

Yet, owing to their intangible character, it is very difficult to adopt a general system of taxation applicable thereto. The franchises of corporations are property, and the legitimate subject of taxation; in fixing a tax upon corporations, their franchises constitute the first grounds of the Commonwealth's claim to contribution, and in that character her right to discriminate in favor of the public.

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proceeds of all railroad companies, and they have fixed the maximum tax to be levied upon each and every dollar of their earnings. From this tax the State would derive a revenue amounting at least to \$300,000.

They also propose a very light tax upon the income carried over the different improvements of the State. This tax, as fixed in the bill, would yield a revenue amounting at least to \$250,000. If after a year's experience, it would be shown that the revenue from these sources would be greater than the above estimates, the real estate should be entirely relieved from taxation for State purposes.

It is also proposed, by the accompanying bill, to establish the board of revenue commissioners. The real estate should be relieved from tax for State purposes, the taxes which are levied for the board would no longer exist. Independent, however, of the question whether real estate should be taxed for State purposes or not, the commission, in the opinion of the board, is of no practical utility. Property should be taxed at its true value, and the people themselves are the best judges of the value of their own property. They choose their own assessors, who are first authorized to fix the value upon the property within their jurisdiction. This valuation is subject to the revision of the county board. These officials estimate the value of property for county purposes, and for the State.

There are other features in the proposed revenue system that might be noticed, but an examination of the bill will give a better idea of their character than any reference here. The commissioners have endeavored to systematize a mode for the raising of revenue, and in that system they have endeavored to reach every person and every interest, in order that no injustice should be done.

WM. M'LELLAND, H. R. SNELL, THAYER, H. B. MUMFORD, Governor Curtin's Mission to Washington.

On Thursday, the 14th December, by the Rev. George W. Zabriskie, at the residence of the Rev. Mr. Durbin, in the city of Baltimore, Md., the following persons were united in Holy Matrimony: Miss Mary M. Durbin, of the city of Baltimore, Md., and Mr. James H. Durbin, of the city of Baltimore, Md.

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