

### BUREAU CAUTIOUS ON TAX RATE CUT

Research Body Calls Attention to Possible Inefficiencies That May Result

#### BULLETIN CITES DANGERS

The Bureau of Municipal Research warned citizens today that a reduction in the city tax rate is no proof that the municipal business will be conducted more cheaply next year than it was this year.

There was no note of criticism in the bureau's weekly statement, but attention was called to the fact that there are more important questions confronting the city than the tax rate itself.

"Suppose," the bureau asked, "the cost is reduced as a result of curtailing necessary or desirable services and activities of our local government; or by paying faithful employees too little for their services; or by letting the city's plant go to rack and ruin, allowing the streets and bridges to become unsafe or dangerous, and rendering the sewer system and waterworks inimical to public health?

Suppose, on the other hand, the cost is increased because the city takes better, more human care of dependent children, the sick and the feeble-minded, of parks and playgrounds, of the city's police force, or if any other factor serves the needs of its citizenry better, or than those needs can be supplied through other means?

What Taxpayer Gets Counts Most

"After all, it is what the taxpayer gets for the taxes he pays that counts. If he gets as much for each dollar of taxes as the city can possibly give him, after employing every proper device to render justice and efficient, intelligent, worth-while service at the lowest possible cost, the question of the tax rate is of secondary importance.

"But, if justice is not meted out alike to all, if service is limited and perforatory, if waste and inefficiency are tolerated, if, in other words, the city government falls down on its job, its tax rate, no matter how much less than the previous one, is too high.

"Money to popular impression, a tax rate of \$2.15, of \$1.65, or of any other sum, really signifies very little. First of all, the tax-paying standard is not easily justified by continuing the rate at \$2.15, and could as readily account for a reduction to \$1.25. There are so many factors that Council may either increase or decrease, or disregard, and the public generally is so unaware of them and of their varying effects, that any rate within an extremely wide range could be set around in almost any year—particularly a reduced rate.

Clamor For Reduced Taxes

"The popular demand for a reduction in the city tax rate has been increasing in the main it has also been unimportant. It has not been based upon any real knowledge of the city's needs, or standards. Rather, it has been based upon the fact that the rate has jumped from \$1 in 1916 to \$2.15 in 1921; that most of the 113 per cent increase was paid in account of increased costs due to the war; that prices have receded considerably within the last year; and that materials, supplies, construction, etc., are expected to cost relatively less during the coming year.

"But what of other factors? Was the city in 1916 operating on a pay-as-you-go basis? Was it borrowing money on bonds for current expenses? Was it providing for capital outlays out of revenues? What will it do in 1922 with regard to these questions? How will 1922 compare with 1916 in the matter of service, justice, activities, efficiency, extravagance, police protection, fire protection? And what about the effect on the tax rate of greatly in-

creased assessed values of real estate since 1919?

"What if the tax rate is reduced forty or fifty cents? May not a rate of \$1.65 for 1922 allow of more waste, extravagance and inefficiency than a rate of \$2.15 did in 1921? Reducing the rate fifty cents when proper standards call for a reduction of seventy cents is not altogether unlike recovering \$50 of the \$70 that a highwayman took from you. And reducing it fifty cents when it ought to be increased is similar to owning a high-priced automobile and failing to keep it clean, oiled, or in repair."

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