

Second
International Conference
on
State and Local Taxation



TORONTO, CANADA
October 6th to 9th, 1908

Under the Auspices of the
NATIONAL TAX ASSOCIATION
COLUMBUS, OHIO, U.S.A.

Second
International Conference
on
State and Local Taxation

Program

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OFFICE OF
THE PREMIER AND PRESIDENT of the COUNCIL
Ontario

TORONTO, August 6th, 1908.

MY DEAR SIR:

I wish on behalf of the Government of Ontario, to extend to the National Tax Association a cordial invitation to hold its Second Annual Conference in this city, October 6-9, 1908.

On behalf of the People of the Province of Ontario, I assure a most cordial welcome to the members of the Association and to all delegates appointed by the Governors of the several States and by the Presidents of the Universities of the United States.

In extending this invitation, I have pleasure in expressing the high appreciation felt by the representatives of Canadian Provinces and Universities who attended the First National Tax Conference, held in Columbus, November 12-15, 1907, of the cordial reception extended to them, the high

and comprehensive character of the work of the Conference, and of the spirit of international comity expressed by the action taken to broaden the Association by changing its title of "National" to that of "International Tax Association."

In furtherance of the plan and purpose of the Conference, I shall officially invite the Premier of each Canadian Province and the President of each University to appoint a designated number of delegates to attend the Conference as representatives of their respective Province and University.

I approve most heartily the objects of the Association as I find them expressed in its proposed Constitution:

"To formulate and announce, through the deliberately expressed opinion of an Annual Conference, the best informed economic thought and administrative experience available for the correct guidance of public opinion, legislative and administrative action on all questions pertaining to State and local taxation, and to interstate and international comity in taxation."

The valuable work accomplished by the National Tax Association at its first annual conference leads me to believe that great benefit will accrue, not only to the people of the United States, but also to the people of Canada, by holding the second confer-

ence at Toronto, and I hope the attendance will be as representative of the United States as I assure you it will be of Canada.

With a sincere purpose to aid in every proper way in making the Toronto Conference of the National Tax Association a notable success, and with kind regards for each of its members and delegates, believe me,

Yours faithfully,

(Signed) J. P. WHITNEY,

*Prime Minister and President
of the Council.*

ALLEN R. FOOTE, ESQ.,

*President, National Tax Association,
Columbus, Ohio, U.S.A.*

Local Committee of Arrangements.

G. R. Geary, K.C., Chairman,
Traders Bank Building.
G. B. Wilson, Secretary, City Hall.
Hon. Thos. Crawford, M.P.P.
Hon. J. J. Foy, M.P.P.
Hon. R. A. Pyne, M.D., M.P.P.
W. K. McNaught, M.P.P.
John Shaw, M.P.P.
T. R. Whiteside, M.P.P.
Geo. H. Gooderham, M.P.P.
W. D. McPherson, M.P.P.
Joseph Oliver, Mayor.
F. S. Spence.
H. C. Hocken.
A. J. Keeler.
J. W. Woods.
S. Morley Wickett.
Angus MacMurchy, K.C.
G. M. Murray.

Office of Conference, for registering attendance—Room K, King Edward Hotel.

Reception Room for Delegates and Visitors, Parlor 219.

MORNING AND AFTERNOON SESSIONS

of Conference will be held in the Reception Room, West Wing, Parliament Buildings.

Take College street cars to Parliament Buildings, without transfer. Other lines require transfer.

EVENING SESSIONS

will be held in the Banquet Room, King Edward Hotel.

FIRST SESSION

(Parliament Buildings.)

Tuesday Afternoon, October 6, 2.30 o'clock

1. Conference called to order by

ALLEN R. FOOTE,

President,

National Tax Association.

2. JOSEPH OLIVER, Mayor of Toronto,
Temporary Chairman.

3. Address of Welcome,

(a) On behalf of the Government of
the Province of Ontario,

SIR JAMES WHITNEY,

Premier of Ontario.

(b) On behalf of the Universities of
the Dominion of Canada,

Dr. R. A. FALCONER,

President, University of Toronto.

4. Responses to the Addresses of Welcome.

5. Organization of Conference,

(a) Introduction of Permanent Chair-
man.

(b) Selection of three Vice-Chairmen.

(c) Authorization of Committees,
Committee on Credentials.

Committee on Rules and Pro-
gramme.

Committee on Resolutions.

FIRST SESSION—Continued

The Secretaries and Official Stenographer of the Association will serve the Conference in their respective capacities.

6. Address—Taxation and the Public Welfare.

DR. JAMES H. DILLARD,
President, The Jeanes Foundation,
New Orleans, La.

SECOND SESSION

(King Edward Hotel.)

Tuesday Evening, October 6, 7.30 to 10.30

Scientific Division Between State and Local Taxation.

Professor ISAAC A. LOOS,
School of Political Science,
University of Iowa,
Iowa City, Ia.

Forest Taxation.

FRED. R. FAIRCHILD,
Professor of Economics,
Yale University,
New Haven, Conn.

Forest Taxation and Conservation, as Practiced in Canada.

DR. B. E. FERNOW,
School of Forestry,
University of Toronto.

Discussion.

A. C. SHAW, Law Department,
U. S. Forest Service,
Washington, D.C.

THIRD SESSION

(Parliament Buildings.)

Wednesday Morning, October 7, 9.30 to 12.30

Taxation of Farm Land.

MATTHEW B. HAMMOND,
Professor of Economics,
Ohio State University,
Columbus, Ohio.

Taxation of Intangibles.

Professor CHARLES J. BULLOCK,
Department of Economics,
Harvard University,
Cambridge, Mass.

Farmers and General Property Tax.

F. A. DERTHICK,
Master State Grange,
Mantua, Ohio.

Taxation of Moneys and Credits.

J. H. EASTERDAY,
Former Member State Tax Com-
mission, Tacoma, Wash.

Canadian Methods of Taxing Corporations.

Professor JAMES MAVOR,
University of Toronto.

Luncheon served in Parliament Buildings.

FOURTH SESSION

(Parliament Buildings.)

Wednesday Afternoon, October 7, 2.00 to 5.00

The Adoption of Mathematical Rules for
Assessment.

Professor E. R. A. SELIGMAN,
Columbia University, New York City.

Taxation of Public Service Corporations.

MILO R. MALTBY,
Member Public Service Commis-
sion, City of New York.

Discussion.

HARRISON WILLIAMS,
General Land and Tax Agent,
Erie Railroad Company,
New York City.

FRANK P. CRANDON,
Tax Commissioner, Chicago and
Northwestern Railway Co.,
Chicago.

FIFTH SESSION

(Banquet Room, King Edward Hotel.)

Wednesday Evening, October 7, 7.30 to 9.30

Business Assessments as a Substitute for
Personal Property Tax.

JAMES C. FORMAN,
Assessment Commissioner, Toronto.

FIFTH SESSION—Continued

Tax Systems of Northwest Canada.

THEO. A. HUNT, City Solicitor,
Winnipeg, Manitoba.

JOHN PERRIE,
Tax Commissioner,
Edmonton, Alberta

Taxation in British Columbia.

JOHN B. MCKILLIGAN,
Provincial Surveyor of Taxes,
Victoria, B.C.

INFORMAL RECEPTION

At 9.30 o'clock

(in the Banquet Room)

Tendered by the Toronto Committee on
Arrangements.

SIXTH SESSION

(Parliament Buildings.)

Thursday Morning, October 8, 9.30 to 12.30

Taxation of Life Insurance Companies in
Canada.

T. BRADSHAW, Managing Director,
Imperial Life Assurance Co., Toronto.

Taxation of Life Insurance.

ROBERT LYNN COX, General Counsel.
Association of Life Insurance Presidents,
New York City.

Taxation of Mineral Resources in Canada.

Professor OSCAR D. SKELTON,
Queen's University, Kingston, Ont.

SIXTH SESSION—Continued

Assessment of Oil, Gas and Coal Land.

T. C. TOWNSEND, Chief Clerk,
Department of Taxation of the
State of West Virginia,
Charleston, W. Va.

Taxation of Minerals.

FRANK L. McVEY, Chairman,
State Tax Commission,
St. Paul, Minn.

Discussion.

J. J. THOMAS, Secretary,
State Board of Equalization,
Salt Lake City, Utah.

Luncheon served in Parliament Buildings.

SEVENTH SESSION

(Parliament Buildings.)

Thursday Afternoon, October 8, 2.00 to 5.00

Growth of State and Local Expenditures.

Professor W. F. GEPHART,
Ohio State University,
Columbus, Ohio.

The Work and Problems of State Tax Com-
missions.

E. E. WOODBURY,
Chairman State Board of Tax Com-
missioners, Albany, N.Y.

Problems of Local Administration.

OSCAR LESER,
Judge Appeal Tax Court,
Baltimore, Md.

SEVENTH SESSION—Continued

City Real Estate Assessment.

LAWSON PURDY,

President, Department of Taxes and
Assessment, City of New York.

EIGHTH SESSION

(King Edward Hotel.)

Thursday Evening, October 8, 7.30 to 10.30

Double and Multiple Taxation.

THEODORE SUTRO,

Chairman, Committee on Taxation,
American Bar Association,
New York City.

Inheritance Tax Laws.

WILLIAM H. CORBIN,

State Tax Commissioner,
Hartford, Conn.

Taxation of Inheritances.

Professor SOLOMON S. HUEBNER,
University of Pennsylvania,
Philadelphia, Pa.

Discussion.

JOSEPH H. UNDERWOOD,

Professor of Economics,
University of Montana,
Missoula, Montana.

Report of Committee on Resolutions.

BUSINESS MEETING OF THE ASSOCIATION

(King Edward Hotel.)

Friday Morning, October 9, 9.30 to 12.30

1. Report—Committee on Publications.
2. Report—Committee on Constitution.
3. Adoption of Constitution.
4. Election of Officers and Executive Committee.
5. Authorization of Committees.

(a) On Publications.

(b) On Programme for next Conference.

Luncheon to Members and Delegates as
Guests of the City of Toronto.

Friday Afternoon, October 9, 3.30 to 5.00

Automobile Ride tendered by Local
Committee on Arrangements.

National Tax Association

It is the function of this Association *to receive and give information* regarding the moral, economic, legal and practical application of State and local taxation principles, theories and policies with the purpose of making available for the improvement of State and local taxation laws and their administration, wherever and whenever opportunity may offer, the knowledge evolved from reason or taught by experience.

Members assume no obligations of any kind. Such membership does not carry with

it a formal or an implied approval of any theory, principle or practice. The work will be supported by voluntary contributions. The names of all contributors will be registered as *Members*. The amount of their contribution will receive no public acknowledgment.

All persons having a desire to promote the general welfare through the improvement of State and local taxation laws and their administration, are eligible to become *Members* of this Association. Through such membership, all persons desiring to improve State and local tax laws can co-operate.

We will thank you to supply the addresses of persons who may be interested and become *Members*.

A number of persons have asked how much they should contribute. Each person must answer this question for himself. While a small contribution from each of a large number of contributors will create the strongest and most efficient organization, the time and effort required to build in this way *cannot be afforded by those who may easily contribute very much larger amounts.* The number of contributors required to raise the amount wanted, at a moderate rate of contribution for each, is shown by the following table:

- | | | |
|----|-----------------------------------|-----------|
| 1. | 10,000 contributors at \$10 each, | \$100,000 |
| 2. | 4,000 contributors at 25 each, | 100,000 |
| 3. | 2,000 contributors at 50 each, | 100,000 |
| 4. | 1,000 contributors at 100 each, | 100,000 |

Each person can select the group to which he desires to belong.

National Tax Association

OFFICERS

President

ALLEN RIPLEY FOOTE

Former Editor, Public Policy
Commissioner, Ohio State Board of Commerce,
Columbus, Ohio

Vice-President

LAWSON PURDY

President, Department Taxes and Assessments,
City of New York

Treasurer

FOSTER COPELAND

President, City National Bank,
Columbus, Ohio

Corresponding Secretary

A. C. PLEYDELL

New York Tax Reform Association,
56 Pine Street, New York City

Secretary

MARY C. SNYDER

Reference Library and Office of Secretary,
Board of Trade Bldg., Columbus, Ohio