

Seventh National
Conference on
State and Local
TAXATION
PROGRAM



Buffalo, New York
October 23 to 25, 1913

UNDER THE AUSPICES OF THE
NATIONAL TAX ASSOCIATION

New York Committee on Arrangements

HON. THOMAS F. BYRNES, Chairman, Albany, N. Y.,
Chairman State Board of Tax Commissioners.

HON. LOUIS P. FUHRMANN,
Mayor of Buffalo.

HON. JOHN REIMANN,
City Treasurer.

HON. WILLIAM G. JUSTICE,
City Comptroller.

HON. JOHN FRIES,
Chairman Committee on Taxes and Assess-
ments of Board of Aldermen.

HON. JOHN C. BETZ, Chairman

HON. WILLIAM J. BURKE,

HON. JOHN T. MAHONEY,
Board of Assessors.

HON. HERBERT A. MELDRUM,
President Buffalo Chamber of Commerce.

HON. HENRY B. SAUNDERS,
Convention Commissioner, Chamber of Com-
merce.

HON. THOMAS T. RAMSDELL,
Buffalo, N. Y.

HON. FRANKLIN H. BARD,
Treasurer of Erie County.

HON. MOSES T. DAY,
Chairman Committee on Taxes and Assess-
ments of Erie County Board of Supervisors.

Official Reporter for the Conference

E. J. KOESTER, Wisconsin Tax Commission,
Madison, Wis.

ANNOUNCEMENTS

HE sessions of the conference will be held on the parlor floor of the Hotel Iroquois, corner of Main and Eagle Streets. The Information and Registration Bureau will be found at the same place. Delegates and others in attendance are requested to register as soon as possible after arrival.

The official headquarters of the officers of the National Tax Association will be at the Hotel Iroquois. Communications and suggestions are earnestly solicited and may be left at the Information Bureau or at the rooms of the officers on the 10th floor.

Copies of papers and digests of the same not heretofore sent and requests as to discussion may be handed in at the Information Bureau.

The Treasurer of the National Tax Association or his representatives will be available at all times at headquarters where applications for membership may be made, and where orders will be received for volumes of the proceedings of this and previous conferences, papers which have been or may be separately printed and where other miscellaneous business matters may be transacted.

FIRST SESSION

Thursday morning, October 23, 10 o'clock.

- 1. Conference called to order by Edwin R. A. Seligman,**

President National Tax Association.

Introduction of Temporary Chairman,

HON. WILLIAM H. SULLIVAN, State Tax
Commissioner of New York.

- 2. Addresses of Welcome,**

HON. LOUIS P. FUHRMANN, Mayor of
Buffalo.

JACOB GOULD SCHURMAN, LL.D., President
Cornell University.

- 3. Response on behalf of the National Tax Association,**

ALLEN RIPLEY FOOTE, Honorary President.

Other responses.

- 4. Organization of Conference.**

Introduction of Permanent Chairman,

HON. ZENAS W. BLISS, Chairman Board
of State Tax Commissioners of Rhode
Island.

**Appointment of Secretary, Vice-Chairmen and
authorization of the appointment of the necessary
committees.**

The second session will convene promptly at two
o'clock.

SECOND SESSION

Thursday afternoon, October 23, 2 o'clock.

1. **The Machinery of Assessment as Proposed in New Jersey,**
CARLTON B. PIERCE, Chairman New Jersey Commission to Investigate Tax Assessments, Cranford, N. J.
2. **Term, Salary and Method of Selecting Assessors,**
DAN. M. LINK, State Tax Commissioner, Indianapolis, Ind.
3. **Frequency of Assessments,**
CHARLES LEE RAPER, University of North Carolina, Chapel Hill, N. C.
4. **Equalization Boards: Methods and Possibilities,**
J. FRANK ADAMS, State Tax Commissioner, Denver, Colo.
5. **The Somers System: Can a private appraisal company appropriately be employed to assist public assessors?**
W. W. POLLOCK, President Manufacturers' Appraisal Company, Cleveland, O.

Discussion.

THIRD SESSION

Thursday evening, October 23, 8 o'clock.

1. **Address of Edwin R. A. Seligman,**
President National Tax Association.
2. **Tax Legislation in 1913,**
JOSEPH E. DAVIES, Commissioner of Corporations, Washington, D. C.
3. **Is Less Taxation Practicable?**
ADELBERT MOOT, Buffalo, N. Y.

Discussion.

4. **Increment Taxes and the Partial Exemption of Buildings,**
JOSEPH FRENCH JOHNSON, New York University, New York City.
5. **Discussion opened by Charles H. Shields,**
President Washington Equal Taxation League, Seattle, Wash.

(Listed papers are confined to twenty minutes and informal discussion to five minutes for each speaker.)

FOURTH SESSION

New York Session.

Friday morning, October 24, 10 o'clock.

1. New York's Needs,

EGBURT E. WOODBURY, Former Chairman
State Board of Tax Commissioners of
New York, Jamestown, N. Y.

2. Problems and Plans of the State Board,

THOMAS F. BYRNES, Chairman State
Board of Tax Commissioners of New
York, Albany, N. Y.

3. Problems of Corporation Taxation in New York,

RANDALL J. LEBOEUF, Former Justice of
Supreme Court, Albany, N. Y.

4. Supervisors of Assessment and the Daniels Decision,

THOMAS E. LYONS, State Tax Commis-
sioner, Madison, Wis.

Discussion.

FIFTH SESSION

Friday afternoon, October 24, 2 o'clock.

1. Needed Tax Reforms in Illinois,

JOHN A. FAIRLIE, University of Illinois,
Urbana, Ill.

2. The Assessment of Intangible Property in Ohio under the Uniform Rule.

OLIVER C. LOCKHART, Ohio State Uni-
versity, Columbus, O.

Discussion opened by Prof. Fred. R. Fairchild,

Yale University, New Haven, Conn.
Member Special Tax Commission of Con-
necticut.

3. Reports from Public Officials on Progress Accomplished since the 1912 Conference.

The discussion will be opened by L. E. BIRDZELL, Chairman State Tax Commis-
sion, Bismarck, North Dakota, who will
preside.

(Listed papers are confined to twenty minutes and informal discussion to five minutes for each speaker.)

SIXTH SESSION

Friday evening, October 24, 8 o'clock.

1. **Taxation of Banks,**
THOMAS B. PATON, General Counsel
American Bankers Association, New York
City.
2. **The Relation between Value for Tax and
Rate Regulation Purposes,**
ROBERT H. WHITTEN, Librarian-Statisti-
cian, N. Y. Public Service Commission,
First District, New York City.
3. **The Doctrine of Classification: Its Truth
and Error,**
A. S. DUDLEY, Tax Commissioner, Chicago,
Milwaukee & St. Paul Railway Co., Mil-
waukee, Wis.
4. **Report of Committee on Taxation of Public
Service Corporations,**
CHARLES J. BULLOCK, Harvard University,
Cambridge, Mass.

Discussion.

SEVENTH SESSION

Saturday morning, October 25, 9 o'clock.

1. **Report of Committee on Taxation of Mines
and Mineral Lands,**
C. M. ZANDER, Chairman State Tax Com-
mission, Phoenix, Ariz.
2. **Report of Joint Committee (with committee
of National Conservation Conference) on
Forest Taxation,**
FRED. R. FAIRCHILD, Yale University, New
Haven, Conn.
3. **Report of Committees of the Conference.**
4. **Unfinished business.**
5. **Adjournment of Conference.**
6. **Business meeting of National Tax Association
and election of officers.**

(This meeting will, if necessary, be adjourned to the early part of the afternoon, but it is expected that the greater part of the afternoon will be available for visits to Niagara Falls and other points of interest in and around Buffalo.)

The pages immediately following are left blank for the convenience of the delegates and others in making notes and memoranda of names, addresses, etc.

(Listed papers are confined to twenty minutes and informal discussion to five minutes for each speaker.)

NATIONAL TAX ASSOCIATION

OFFICERS

Honorary President,

ALLEN RIPLEY FOOTE, Columbus, O.

President,

EDWIN R. A. SELIGMAN, New York City. Mc-Vickar Professor of Political Economy, Columbia University.

Vice-President,

SAMUEL T. HOWE, Topeka, Kansas. Chairman Kansas Tax Commission.

Treasurer,

ALFRED E. HOLCOMB, New York City. Assistant Secretary American Telephone & Telegraph Co., 15 Dey Street.

Secretary,

THOMAS S. ADAMS, Madison, Wis. State Tax Commissioner.

EXECUTIVE COMMITTEE

THE OFFICERS and

JAMES E. BOYLE, Grand Forks, N. D.
University of North Dakota.

WILLIAM H. CORBIN, Hartford, Conn.
State Tax Commissioner.

DOUGLAS S. FREEMAN, Richmond, Va.
Former Secretary Special Tax Commission.

CHARLES V. GALLOWAY, Salem, Oregon.
State Tax Commissioner.

NILS P. HAUGEN, Madison, Wis.
Chairman State Tax Commission.

W. O. HART, New Orleans, La.
Former Member Special Tax Commission.

SAMUEL LORD, St. Paul, Minn.
State Tax Commissioner.

LAWSON PURDY, New York City.
President Department of Taxes and Assessments.

HONORARY MEMBERS

ADAM SHORTT, Ottawa, Canada.
Civil Service Commission.

J. W. HARRIS, Winnipeg, Manitoba.
Assessment Commissioner.

COMMITTEES

TAXATION OF MINES AND MINERAL LANDS

- C. M. ZANDER, Chairman, Phoenix, Arizona.
Chairman State Tax Commission.
- J. G. ARMSON, St. Paul, Minn.
Chairman State Tax Commission.
- CELSUS P. LINK, Denver, Col.
Chairman State Tax Commission.
- C. K. LEITH, Madison, Wis.
University of Wisconsin.
- WILLIAM P. BELDEN, Ishpeming, Mich.
Solicitor Cleveland-Cliff Iron Co.
- C. S. PATTERSON, Salt Lake City.
Former member Board of Commissioners on
Revenue and Taxation.

FOREST TAXATION—JOINT COMMITTEE

From National Tax Association.

- FRED. R. FAIRCHILD, Chairman, New Haven, Conn.
Department of Economics, Yale University.
- E. F. NOEL, Lexington, Miss.
Ex-Governor of Mississippi.
- CHARLES V. GALLOWAY, Salem, Ore.
State Tax Commissioner.
- THOMAS D. ROCKWELL, Olympia, Wash.
Former Chairman State Tax Commission.
- THOMAS S. ADAMS, Madison, Wis.
State Tax Commissioner.

From National Conservation Conference.

- GIFFORD PINCHOT,
President National Conservation Association,
Washington, D. C.
- FRED. R. FAIRCHILD, New Haven, Conn.
Department of Economics, Yale University.

DR. H. S. DRINKER, South Bethlehem, Pa.
President Lehigh University.

E. T. ALLEN, Portland, Ore.
Forester Western Forestry and Conservation
Association.

E. M. GRIFFITH, Madison, Wis.
State Forester of Wisconsin.

PUBLIC SERVICE CORPORATIONS

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

SAMUEL T. HOWE, Topeka, Kansas.
Chairman State Tax Commission.

SAMUEL LORD, St. Paul, Minn.
State Tax Commissioner.

HARRY G. HAYES, Ann Arbor, Mich.
University of Michigan.

CARL C. PLEHN, Berkeley, Calif.
University of California.

FRANCIS N. WHITNEY, New York City.
Tax Attorney Western Union Telegraph Com-
pany.

GEORGE G. TUNNELL, Chicago, Ill.
Tax Commissioner Atchison, Topeka and
Santa Fe Railway System.

OBJECTS

The NATIONAL TAX ASSOCIATION has no creed and conducts no propaganda. Its program is mutual education; its object is to make tax laws simpler, saner, more just and more effective. It welcomes representatives of every creed, school and interest, but its endorsement is given only to those ideas which have the unanimous approval of the voting membership at its annual conferences. With these limitations, its declared object is:

"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 taxation, and to interstate and international comity in taxation."

A SUGGESTION

THE ONE DIRECTION in which the general work for tax reform needs strengthening is that in which the sentiment for tax reform comes into immediate contact with the difficulties and concrete problems of practical affairs. To reconcile the two requires knowledge of the practical side of political life, and to make any progress in this field it is necessary to enlist the services of thoroughly competent men to carry on scientific inquiry and to produce definite and authoritative conclusions which may in turn be made the basis of education and argument that will appeal to practical men who are charged with the conduct of government and with the enactment and administration of tax laws.

MEMBERSHIP DUES

The Association is supported by contributions, membership dues and through sales of publications.

The annual dues are \$5.00 a year. All members receive without charge a copy of the proceedings of the Annual Conference and of all reports and pamphlets issued by the Association. Members are entitled to buy extra copies of the current volume and copies of that of previous years for \$1.00 a volume. To others the price is \$2.00 a volume. There are now available a supply of copies of the proceedings for 1907, 1909, 1910, 1911 and 1912. The volume for 1908 is out of print. Williamson's "Readers' Guide" to volumes 1-6 is furnished free to members. To others the price is 50 cents. The fiscal year of the Association ends June 30th.

The membership now includes the state taxing officials of practically every state, many local officials, representatives from the leading universities and colleges and a large number of public spirited citizens. Every state is now represented among our members.

The volumes may be found in practically every state library, in a large number of university libraries and many local libraries. With this wide foundation, the persistent and interested support and assistance of members will easily enable us to maintain our present position as the one and only agency through which steady consistent progress in nationwide tax reform may be accomplished and to speedily enlarge our methods of promoting such reform.

To remind those in attendance who are not members and to enlist present members in a definite and concrete effort to enlarge our membership and thus increase our sphere of usefulness, pages are inserted following this to be used for making application for membership and for suggesting the names of those likely to be interested and to whom our literature may be sent. The Treasurer will be pleased to furnish descriptive pamphlets to any making application and to otherwise cooperate.

FORM OF APPLICATION FOR MEMBERSHIP

A. E. HOLCOMB, Treasurer, 15 Dey Street, N. Y. City.

You may enroll me as a member of the **National Tax Association**

I enclose check \$_____covering { dues
contribution, including dues }
for the current year

Name _____

Official Title or Business. _____

Address _____
