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# International Tax Association

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## Program of Progressive Work

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### Membership in This Association—

1. ACTIVE MEMBERS
  2. SUSTAINING MEMBERS
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### How This Association Can Use an Annual Income of One Hundred Thousand Dollars

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International Tax Association

Columbus, Ohio

29 Broadway, New York City

## OFFICERS.

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### **President,**

ALLEN RIPLEY FOOTE, Columbus, Ohio.

President Ohio State Board of Commerce.

### **Vice President, United States,**

LAWSON PURDY, City of New York.

President Department of Taxes and Assessments.

### **Vice President, Dominion of Canada.**

A. J. MATHESON, Toronto, Ontario.

Provincial Treasurer of Ontario

### **Treasurer,**

FOSTER COPELAND, Columbus, Ohio.

President City National Bank.

### **General Secretary,**

M. C. SNYDER, Columbus, Ohio.

Office, Chamber of Commerce Bldg.

### **Corresponding Secretary, United States,**

A. C. PLEYDELL, New York City.

Office, 29 Broadway.

### **Corresponding Secretary, Dominion of Canada.**

J. W. HARRIS, Winnipeg, Manitoba.

Assessment Commissioner.

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## EXECUTIVE COMMITTEE

THE OFFICERS OF THE ASSOCIATION, AND

PROF. CHARLES J. BULLOCK, Cambridge, Mass.  
Harvard University.

ERNEST C. KONTZ, Atlanta, Ga.

Kontz & Austin, Attorneys.

E. F. NOEL, Jackson, Miss.

Governor of Mississippi.

JUDGE N. S. GILSON, Madison, Wis.

Chairman State Tax Commission.

J. J. THOMAS, Salt Lake City, Utah.

Clerk State Board of Equalization.

JOHN B. MCKILLIGAN, Victoria, B. C.

Surveyor of Taxes and Inspector of Revenue.

## Program of Progressive Work.

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This Association will undertake to promote the following purposes.

(1) To remove inequalities in the assessment of all property taxed on an ad valorem basis through improving assessment laws, and their administration, and through requiring the use of uniform tables, rules and directions by local assessors so as to obtain a uniform assessment throughout the State, with the view of making assessment work more accurate and economical;

(2) The promotion of the adoption of an effective budget system for all state and local governments, with the view of introducing sound business economy in the management of public business and to secure for taxpayers an intelligent control over public expenditures;

(3) To improve systems for keeping continuous records of property assessments; the making and rendering of tax bills to taxpayers; simplifying the collection of taxes and all public dues of every kind; perfecting records of collections and facilitating the deposit of all collections to the credit of proper funds;

(4) **To reduce all tax rates to the lowest practicable minimum through securing full valuation and limiting public expenditures;**

(5) To devise a system of taxation designed to promote production and commerce by classifying all subjects of taxation in conformity with their economic characteristics;

(6) To devise and promote, through classification, a policy for the taxation of all corporations in accordance with a simple and clearly-stated system that will be uniform throughout the state, although collected locally in some cases, which will avoid uncertainties and relieve taxpayers from unnecessary accounting and annoyances in making their tax returns. The tax so paid to be in lieu of all other taxation for



all property owned or controlled by the corporation so taxed, excepting real estate subject to local taxation; the owners of stocks and bonds issued by the corporation so taxed to be relieved from returning the same for taxation;

(7) To examine the classification of all states in which freedom of action is not prohibited by constitutional provisions and make studies of good methods for the guidance of other states: and to promote constitutional amendments to secure freedom of action in all states in which restrictive constitutional provisions are obstructions to progress.

### **Membership in this Association.**

The constitution of this Association provides for two classes of members:

**1. Active Members: Annual Dues, two dollars.** All city, county and state officials, members of the judiciary, members of legislatures and librarians are eligible to membership in this class.

**2. Sustaining Members: Schedule of Annual Dues.** All persons, partnerships and corporations are requested to become sustaining members of this Association and to pay annual dues based on the amount of their annual tax bills, as follows:

<b>Amount of Tax Paid Annually</b>	<b>Annual Dues</b>
Less than \$500.....	\$ 10
Over \$500 and less than \$750.....	25
Over \$750 and less than \$1000.....	50
Over \$1000.....	\$100

To make it certain that all correspondence, literature and documents issued by this Association will be received by a person who will give attention to the same, **partnerships and corporations** are requested to furnish the address of a person in whose name the membership for which they pay dues will be registered. Corporations paying taxes in more than one State are requested to pay dues for one membership in each State in which they operate, and to furnish the address of a person in whose name the membership for each state will be registered.

## How This Association Can Use an Annual Income of One Hundred Thousand Dollars.

This Association can make returns enormously more valuable and helpful to the people of every state on an expenditure of \$100,000 annually than it can on an annual expenditure of only \$25,000.

Without attempting to give precise details or estimates of the cost of any special service, the following suggestions as to the use that can be made of \$100,000 may be sufficient for the present purpose:

(1) Maintenance of the office of the General Secretary, \$8,000.

(2) Maintenance of the office of the Corresponding Secretary for the United States, \$7,000.

(3) Maintenance of the office of Corresponding Secretary, Dominion of Canada, and for general work in the Dominion of Canada, \$10,000.

(4) Maintenance of a legal and statistical secretary whose duty it shall be to collect a copy of every tax law now in force, and copies of all instructions, forms and books used for the administration of these laws, both as to determining the basis of the tax and the levying and collection of the same; keep a record of all changes made from year to year in such laws and documents and of all actions in courts or hearings before tax commissions, and, upon application, aid city councils, state legislatures and state tax commissions in drafting ordinances or bills for legislative bodies, or instructions for local tax officials, for any specific purpose, relating to the taxation system of the city or state, and furnish such legal and statistical information as may be useful in support of the same, \$10,000.

(5) Maintenance of a library into which all books, reports, laws, instructions, maps, forms and documents will be collected from every city, county, state, province and country, so that whoever may desire to investigate any

taxation proposition can have a central source to which he can apply and find concentrated in one collection all obtainable information that is contained in printed documents, \$10,000.

(6) Maintenance of a Reference Department, properly equipped, under the charge of a thoroughly competent reference librarian, whose duty it shall be to keep a complete index of all taxation laws, instructions and documents and give information regarding the same, upon application, to any city, county or state official; to members of city councils, state legislatures, and of the judiciary; and to loan, for temporary study and use, to any such person, any book or document required to aid him in investigating any taxation subject he may have under consideration, \$10,000.

(7) Printing proceedings of annual conferences, other publications, bulletins, etc.; \$20,000.

(8) Maintenance of a "Speakers' Bureau" through which any city council, state legislature or committee thereof, or any local, state or national committee, commission or organization whose purpose it is to investigate or discuss questions of public policy, affected by taxation, can arrange with persons competent to address them on any special proposition they may have under consideration, the services of such speakers to be furnished without charge, when necessary, \$5,000.

(9) Maintenance, salary and expenses of at least three competent experts, whose services shall be placed at the command of any city council, state legislature, special or permanent tax commission, to personally assist them in making investigations, studying and solving problems, formulating explanations and reports to enable them to place their conclusions before legislative bodies and the public in a concise, logical and convincing statement, and to show taxing officials how to apply and practically use any tables, rules and directions that may be approved for administrative work, \$20,000.



### Recapitulation.

1. General Secretary's Office.....	\$ 8,000
2. Corresponding Secretary's Office, United States.....	7,000
3. Corresponding Secretary's Office, Dominion of Canada, and general work to be done in Canada.....	10,000
4. Legal and Statistical Secretary.....	10,000
5. Document Library.....	10,000
6. Reference Circulating Library.....	10,000
7. Printing Proceedings of Annual Con- ferences, other publications, bulletins, etc .....	20,000
8. Speakers' Bureau .....	5,000
9. Expert Assistants for Legislative Bodies, Committees and Com- missions .....	20,000
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Total.....	\$100,000

Can any person entertain a reasonable doubt as to the high utility and great value of the work that can be accomplished with an equipment such as this?

Can any tax official or other person eligible to an active membership question the value to him of such a membership in an association organized and equipped to aid him as effectually and in as many ways as are here shown?

Can any taxpayer eligible to qualify as a sustaining member, at any point in the schedule of sustaining membership dues, feel any uncertainty that efforts to make tax laws and their administration less onerous, more economical and more just which this Association can initiate, guide and support, when properly equipped will secure for him benefits of high value?

These propositions are sound. They clearly show that supporting this Association will be "good business" for every person called upon to do his part.

The problem of building up the membership of this Association and securing for it the financial support desired, like the problem of taxation itself, will be easily and completely solved when every person in interest is inspired to do his own part without waiting to see what his neighbor will do.

## **COMMITTEES TO REPORT TO THE FIFTH CONFERENCE TO BE HELD IN 1911.**

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1. Committee on the administration of tax laws.
2. Committee on practicable substitutes for the personal property tax.
3. Committee on the classification of real estate, and rules, tables and general instructions for the assessment of real estate.
4. Committee on the taxation of banks and financial institutions.
5. Committee on the taxation of mercantile and manufacturing corporations.
6. Committee on model inheritance tax law.  
(Continued.)
7. Committee on uniform insurance tax laws.  
(Continued.)
8. Committee on the publication of an official journal for the Association.
9. Committee to co-operate with the United States census bureau in the preparation of its report upon wealth, debt and taxation.