

HOUSE.....

....No. 44.

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# REPORTS

RELATING TO THE

ASSESSMENT OF TAXES.

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## Commonwealth of Massachusetts.

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HOUSE OF REPRESENTATIVES, Jan. 26, 1838.

*Ordered*, That Messrs. BATTELLE, of *Fall River*,  
LINCOLN, of *Boston*, and  
KYLE, of *Chester*,

be a Committee of this House to inquire and report as to the expediency of so amending the seventh chapter of the Revised Statutes, that the *amount* of taxes to be assessed upon polls shall be less than the one sixth part now authorized by law ; and that taxes shall be assessed upon the clear actual value of estates after deducting the amount for which the owners are indebted.

L. S. CUSHING, *Clerk*.

## Commonwealth of Massachusetts.

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HOUSE OF REPRESENTATIVES, March 1838.

The Special Committee, to whom was referred an order "to inquire and report as to the expediency of so amending the seventh chapter of the Revised Statutes, that the *amount* of taxes to be assessed upon polls, shall be less, than the one sixth part now authorized to be assessed, by law ; and that taxes shall be assessed upon the clear actual value of estates, after deducting the amounts for which the owners are indebted," having considered the same, a majority of them, report, that it is not expedient to legislate upon the subject.

CHARLES LINCOLN,  
FORBES KYLE.

## Commonwealth of Massachusetts.

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HOUSE OF REPRESENTATIVES, March 6, 1838.

The Minority of the Special Committee, to whom was committed an order to inquire and report upon the expediency of amending the laws, relating to the assessment of taxes upon polls and estates, submit the following

### REPORT:

By the seventh chapter of the Revised Statutes, it is provided, that a poll tax shall be assessed upon all male inhabitants of this state, between the ages of sixteen and seventy years, and that in assessing every tax, as nearly as may be, *one sixth* part of the whole sum to be raised, shall be assessed upon the polls, provided, that in assessing taxes for town and county purposes, exclusive of highway taxes, an individual tax shall not exceed one dollar and fifty cents.

It is also provided, that all real estate shall be assessed to the occupant, or owner thereof, in the town where the estate lies, and all personal estate, wherever it may be, with certain exceptions, not affecting the matters commit-

ted, shall be assessed in the town where the owner resides, on the first day of May in each year.

All mules, horses, and neat cattle, less than one year old; swine and sheep, less than six months old; and household furniture to the amount of one thousand dollars, are exempted from taxation.

There is a provision, that an individual shall be taxed for the balance of money due to him over the amount which he owes.

All *income* from any profession, trade, or employment, is made by the statute personal estate, and by its provisions is to be taxed, as such. It is provided in the sixteenth section of this chapter, that all state taxes, all county and town taxes, and school district taxes, shall be assessed in the same manner; and by the eighteenth section of the twentieth chapter, it is provided, that taxes of parishes and religious societies, shall be assessed upon the polls and estates of their members, in the same manner as town taxes are assessed.

By these provisions, the one sixth part of all county and town taxes, unless, excepting highway taxes, they amount, in one year, to more than one dollar and fifty cents to each poll, and the one full sixth part of all state, highway, school district and parish taxes, whatever their amount may be, must be assessed upon the polls only, without any regard to estates. The man without property, the boy of sixteen years old, pays as much of this one sixth part of the amount of taxes, as the man who is the most wealthy.

This proportion, the one sixth part, of the amount of the taxes in this Commonwealth, now by law assessed upon persons between the ages of sixteen and seventy,

without regard to property, bears too heavily, it is thought, upon the poorer and laboring classes of the people.

The children of the poor, of those who are not possessed of wealth, are, on an average, more numerous than those of the rich. The cases are not infrequent in which parents, with a very small amount of property, and who are but barely able to obtain a comfortable living for themselves and a numerous family, by their own, and their children's daily labor, are assessed in poll taxes, for town and county alone, from four dollars and fifty cents to seven dollars and fifty cents, in each year; and they are subjected also to be taxed in a sum exceeding three times those amounts, for highway, parish, and school district taxes; and, whenever there shall be a state tax, to a still larger amount.

It is a sound maxim of political economy, and is in accordance with the genius of our republican institutions, that the expenses of government should bear upon the *property* and not upon the *persons* of the people. It is solemnly set forth in the declaration of rights of the people of one of the United States, that "the levying of taxes by polls is grievous and oppressive, and ought not to be tolerated, but every person in the state ought to contribute his proportion of the public taxes for the support of government according to his *actual worth*, in real and personal property." There are ten of the states where there is no poll tax. The state of Virginia has lately abolished that tax, and in several of the states which retain the tax, it has within a few years been reduced, and, in some cases, to less than one third its present amount in this Commonwealth. And, in most of the states which yet retain a poll tax, it is assessed only on persons over the age of twenty-one years.

The minority of your committee is not aware of the existence of any sufficient reason for taxing the polls of minors, between the ages of sixteen and twenty years; and believes that the one sixth of the amount of state, county, town, school district and parish taxes, is, to say the least, much too large a proportion to be assessed upon polls.

In order to avoid objections which may be rightfully made to abolishing the tax upon minors, on account of the provisions contained in our constitution and laws, relating to the basis of representation and the right of suffrage, it is recommended that the poll taxes, for county, town, school district and parish purposes, be assessed upon polls of males between the ages of twenty and seventy years; and it is also recommended, that the proportion of the whole tax to be assessed upon the polls, be established as low as the one tenth, instead of the one sixth part, as now provided by law. Notwithstanding the truth of the political maxim before recited, that "every person in the state ought to contribute his proportion of the public taxes for the support of government, according to his actual worth," is so obvious as to demand universal assent, yet the taxes upon property, by our laws, are assessed to the person, with a slight exception, not according to his actual *worth*, but in proportion to the amount of real and personal estate in his *possession*. Thus the enterprising citizen, who, in order to carry on any manufacturing, mercantile or mechanical business, or to engage in farming, finds it desirable or necessary to obtain credit for any portion of his purchase or out-lay, must pay taxes for the full amount of all machinery, goods, stock and land, without any deduction on account of his indebtedness for them, although that indebtedness

may be to the amount of one half or two thirds of their value. The person, whom losses or misfortune of any kind shall bring into debt, to whatever amount, must, in many cases, either sacrifice his house, farm, or other real or personal property, by a forced sale, or the county, town, parish and school district will claim from him more, perhaps double the amount of tax, which it is *just* that he should pay, until he can free himself, not only of his debts, but also of this disproportionate amount of the public burdens.

It is believed to be the true policy, especially, of this Commonwealth, to provide, that the public burdens shall not be made to press with disproportionate weight upon the young and enterprising citizens, who may be desirous of purchasing farms, or establishing themselves in business in their native state. But these are the persons who are most likely to need, and who it is most desirable should obtain credit. Our present course in this respect, besides its manifest injustice, has a direct tendency to induce the young and enterprising to remove, and carry with them their property, to other states, where taxes are less burdensome, and where less capital is required to purchase land sufficient for a farm.

But there are great, and, possibly, insuperable obstacles in the way of accomplishing the purpose of apportioning *all* taxes according to the actual worth of the individual. The taxes of the several towns in the Commonwealth are now apportioned according to a valuation, which is based upon the real estate within their respective boundaries, and the personal estate owned by their inhabitants, at the time of taking it, without any, or but a very partial regard to their indebtedness. While this mode of valuation and apportionment is continued, it is obvious, that

any rule of assessing taxes upon the real estate of the inhabitants of the several towns, which shall require of the assessors to deduct the amount to which the owners are indebted from the value of their land, in cases where their debts are due to persons in other states, or in distant parts of this state, must, necessarily, be attended with great inconveniences.

But, it is believed, that a principle of public policy so just, as the one which requires that taxes should be paid by the citizen in proportion to his actual worth, should no farther be departed from than may be required by necessity; and it is also believed, that there are no valid objections to the application of this equitable principle, so far as respects all debts due from one inhabitant of a town to another inhabitant of the same town. It is therefore thought expedient to provide by law, that assessing officers, in their valuation of estates preparatory to the apportionment of taxes, shall, from the amount of the real and personal estates of such inhabitants of their several towns, as shall bring in complete lists of all their property therein taxable, and of the just debts due from them to inhabitants of the same town, deduct the amount of such debts, and make their assessment upon the balance.

H. BATTELLE.

## Commonwealth of Massachusetts.

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In the Year One Thousand Eight Hundred and Thirty-Eight.

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### AN ACT

Relating to the Assessment of Taxes.

*BE it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, as follows :*

1    SEC. 1. In assessing county, town and school dis-  
2    trict taxes, a poll tax shall not be assessed upon any  
3    person who is under the age of twenty        years ;  
4    but, in assessing such taxes, the assessing officers  
5    shall assess upon the polls of such taxable persons as  
6    are between the ages of twenty        and seventy  
7    years, as nearly as the same can be conveniently  
8    done, one tenth part of the whole sum to be raised :  
9    *provided*, the whole poll tax, assessed in any one year  
10   upon any individual, for town and county purposes,  
11   excepting highway taxes, shall not exceed one dollar.

1     SEC. 2. If an inhabitant of any town, after the  
2 first day of May, in any year, and before the time ap-  
3 pointed by the assessing officers thereof, for making  
4 the valuation of estates for that year, shall, in writing  
5 bring in to them a detailed list of all his real estate,  
6 situated in such town, and of all the personal estate,  
7 not by law exempted from taxation there, belonging to  
8 him, including all debts due to him, and setting forth  
9 the particulars and value thereof, and shall bring in a  
10 like list of all debts due from him to any person, who  
11 is of such town, and subject to be therein taxed for  
12 the same, and shall answer in writing all such in-  
13 terrogatories, relating to his debts and estate, as shall  
14 be put to him by the assessing officers, and make oath  
15 that said lists contain a full and correct statement of  
16 his debts and estate, according to the best of his  
17 knowledge and belief, that his answers to all the in-  
18 terrogatories so put to him, are true, and that no  
19 contract, change or conveyance of property, what-  
20 soever, hath been made, or any other method devised,  
21 practised, or used, by him, in order to evade the pay-  
22 ment of taxes, the assessing officers, when satisfied  
23 that such inhabitant has truly and fully set forth the  
24 particulars and value of such his real and personal  
25 estate, shall deduct from the amount thereof, such  
26 amount as they are agreed that such inhabitant, legally  
27 and in good faith, is indebted to any person, who is  
28 of such town, and subject to be therein taxed for the  
29 same ; and the assessing officers shall assess the tax  
30 upon the balance, thus found, and upon the value of  
31 any real estate in his possession or occupation within  
32 said town, of which he is not the owner, and for which  
33 the owner thereof is not therein assessed.

1    SEC. 3. If any inhabitant shall comply with the  
2 provisions of the foregoing section, the assessing offi-  
3 cers shall enter on the valuation list the amount of  
4 his real and personal estate so given in, the amount  
5 to which they are satisfied that he is indebted, and  
6 the difference between the amount of such his real  
7 and personal estate and the amount of such indebt-  
8 edness, which difference shall be taken as the true  
9 valuation of the property owned by him.

