

Automatically Fair Tax Assessments in Cleveland, Ohio

Experience of Ohio City Under the Operation of The Somers System—Home Owners Save \$2,500,000 in Taxes.

Unit System of Valuation Gives Excellent Results—No Favoritism Shown And Few Kicks—Property Assessed at Full Value.

(By FREDERIC C. HOWE.)

Member of the Board of Assessors of Real Property for the City of Cleveland.

(Exclusive Service of The Survey Press Bureau.)

The total taxes collected in this country—national, state and municipal—amount to about \$1,800,000,000. Of this sum from seven to eight hundred million are raised by local authorities from real estate. The proper appraisal of real property for local taxes affects therefore from 30 to 40 per cent of our entire revenue. The problem of securing equality as between individuals and the full valuation of property as between the property owner and the state has been looked upon as more or less insoluble.

Up to 1910, in Ohio, assessments were made every ten years. The majority of states assess every two years, or even year. Conditions in Cleveland were due partly to the decentral assessments, but more largely to the fact that we elected in each one of the assessing districts an official, who appraised his own particular locality. Over the districts there was a board, which endeavored to secure equality as between these appraisers. The local appraiser tried to satisfy his neighbors and constituents and each district tried to keep valuations down as low as possible.

Not only were there great divergencies in assessments in the residence districts but the undervaluation in the business section was so great that the Cleveland board in completing its report said that under the new valuations the annual saving taxes to home owners would be in the neighborhood of \$2,500,000 a year. In some localities manufacturing property land was on the tax duplicate at 5 cents per square foot. It was placed on the tax duplicate by the new assessment at something like 50 cents per square foot.

In 1909, a law passed providing for the quadrennial appraisal of real estate. It provided also that the old

district appraisals should be abolished and five officials elected in every city to value the property within it. It also required that every individual should be served with a notice not only of his own appraisal but of that of his neighbors.

The constitution of Ohio provides that all property shall be assessed at its full value in money. No county had attempted to do this. The board decided at once that it would assess land and buildings at their market value though this meant that Cuyahoga county would pay more than its share of the direct state tax as the other counties do not assess at full value.

The board had three alternatives. One was to employ and send out in the community district men more or less familiar with land value and then to revise their returns. Another was to employ experts from among the real estate men of the city and pay them large salaries for making valuations. We concluded that the testimony of real estate experts is about as unreliable as any other testimony as there are bulls and bears among them.

So the board employed Mr. Somers, who had been connected with the New York board of commissioners of taxes. A chief engineer and an architect were secured as assistants to Mr. Somers. The first step taken was to map out rough block lines in the central part of the business district. We sent out a notice to all of the property owners of that district to come before the board. The first point taken up was, Where is the most valuable spot in the city of Cleveland? This was easily settled and probably would be in any community. A number of census takers were put on various corners to take count of the men and women who passed by during certain hours of the day as a method of confirming the common opinion.

By the aid of leases from the county records, by the sales of property and from the testimony of real estate men the board finally, against the protest of the owners, fixed the point of highest values in Cleveland for land without the improvements at \$5.500 a front foot, 100 feet deep. We would have had a catch-up catch-can system. The unit we chose was a parcel 1 foot wide and 100 deep.

The work then became easier for the man whose property had been valued at all it would bear was unconsciously desirous that all other property should be valued on the same basis. Men who had been doubtful of the honesty of the board became convinced when they saw the most valuable piece assessed at its highest possible value. The value of a tract 100 feet deep and 1 foot front on the other three sides of the block containing the most valuable land, was then fixed.

Under the Somers system all the

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COCHRAN NEWS.

Little Miss Nora Ferguson, of Matthews, gave a most delightful party Saturday afternoon at her pretty home from 2 till 5 o'clock in honor of her cousin, Miss Essie Robinson, of Salisbury. Those present were:

Misses Essie Robinson, Dixie Beard, Vera and Annie Suster, Fitta Cochran, Rachel Moser and Clara Wilson; Master Johnnie Phillips, Ralph Moser, Ernest Simpson, Thad Biggers, Reid Newell, Johnnie and Walter Wilson. Music was furnished at the piano by Miss Opha Barrier, and the little ones departing declaring they had spent a very pleasant afternoon.

Miss Essie Robinson, of Salisbury, and Miss Wilma Estridge, of Concord, are visiting their aunt, Mrs. L. A. Ferguson, of Morning Star township.

Southbound Bonds Sold.

Pittsburg, Pa., Jan. 31.—Negotiations were concluded for the purchase by the Union Trust Co. of Pittsburg of \$5,000,000 first mortgage 4 per cent 50-year gold bonds of the Winston-Salem Southbound Railway Company of North Carolina yesterday. The bonds are dated July 1, 1910, and are payable July 1, 1960, the interest periods being Jan. 1 and July 1.

The Winston-Salem Railway is jointly owned by the Norfolk & Western Railway Co. and the Atlantic Coast Line Railroad Company and runs 89 miles from a connection on the north with the Norfolk & Western at Winston-Salem, N. C., to a connection on the south with the Atlantic Coast Line Railroad at Wadesboro, N. C. The entire issue of \$5,000,000 bonds is sold to complete any pay for the construction and equipment of the line, the Union Trust Co. taking the entire issue.

ESPACED WITH HIS LIFE

"Twenty-one years ago I faced an awful death," writes H. B. Martin, Port Harrelson, S. C. "Doctors said I had consumption and the dreadful cough I had looked like it, sure enough. I tried everything I could hear of, for my cough, and was under the treatment of the best doctor in Georgetown, S. C. for a year, but could get no relief. A friend advised me to try Dr. King's New Discovery. I did so, and was completely cured. I feel that I owe my life to this great throat and lung cure." Its positively guaranteed for coughs, colds, and all bronchial affections. 50c and \$1.00. Trial bottle free at W. L. Hand & Co.'s.

ular shape it was necessary to apply certain fixed rules and formulas. A ratio was also adopted for lots less than or over 100 feet. For corner lots a ratio based upon the relative unit values for the front and side streets was evolved and not a fixed increase of 25 or 30 per cent, which is the customary rule.

The board had an architect prepare schedules of costs of frame buildings, of brick buildings, and of brick and frame buildings so that we had unit values of buildings also. Then the board made out blanks with a list of questions which a man of very little skill can answer. These were made out for each property and according to the type of building the superficial floor area was multiplied by a sum ranging from \$1 to \$40. From this figure sums for depreciation were deducted, based on age, condition of repair and character of the neighborhood.

The result of this scientific appraisal of property has been that whereas in other Ohio cities the percentage of complaints ranges from 3 to as much as 21 per cent, in Cleveland the number was only 4 per cent although Cleveland was the only city to assess property at its full market value as required by the state constitution.

SAVED FROM AN OPERATION

By Lydia E. Pinkham's Vegetable Compound



Peoria, Ill.—"I wish to let every one know what Lydia E. Pinkham's remedies have done for me. For two years I suffered. The doctors said I had tumors, and the only remedy was the surgeon's knife. My mother bought me Lydia E. Pinkham's Vegetable Compound, and today I am a healthy woman. For months I suffered from inflammation, and your Sanative Wash relieved me. Your Little Pills have no equal as a cathartic. Any one wishing to know what your medicines have done for me, get from any drug store by writing to me. You can use my testimonials in any way you wish, and I will be glad to answer letters."—Mrs. CHRISTINA REED, 105 Mound St., Peoria, Ill.

Another Operation Avoided.

New Orleans, La.—"For years I suffered from severe female troubles. Finally I was confined to my bed and the doctor said an operation was necessary. I gave Lydia E. Pinkham's Vegetable Compound a trial first, and was saved from an operation."—Mrs. LILY PRYOR, 1111 Kerlerec St., New Orleans, La.

The great volume of unsolicited testimony constantly pouring in proves conclusively that Lydia E. Pinkham's Vegetable Compound is a remarkable remedy for those distressing feminine ills from which so many women suffer.

Wire Chief Killed.

New York, Jan. 31.—Holland Kiehl, a wire chief employed by the Edison Electric Light Company, of Brooklyn was sent out before daybreak this morning to locate a leakage of electricity at Red Hook, a suburban district. He had been gone about an hour when some one telephoned that all the lights in Red Hook had suddenly gone out. Two more men sent to seek out the new trouble found Kiehl's body lying rigid across the wires forty feet above the street. He apparently had fallen from his perch on a pole and his body, caught in a tangle of wires and cables, had short circuited all the current in the little town. He had been instantly killed.

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