TYRANNICAL TACTICS

By Mayor Scott, at the Board of Equalization Meeting Last Night.

HE STILL HOLDS OUT FOR HIGH TAXES.

His Refusal to Announce a Division and Departure From the Chamber in High Dudgeon.

The City Board of Equalization held an adjourned session last night. The members in attendance were Messrs. Pickard, Spafford, Carrick, Heath, Pendleton, Folland, Hyde, Hardy, Tuddenham, Young, Anderson, Lynn and Parsons.

Absent—Smith and James.

Mayor Scott took the initiative by stating that the meeting had been expressly called for the purpose of reconsidering the adoption of the resolution introduced by Councilman Young, a few evenings ago, lowering the rate of taxation on all real estate, twenty per cent. He wished it distinctly understood that he had not changed his views since the last meeting. He was against the reduction first, last and all the time. The revenues derived through the collection of taxes would be needed. Further, he said, he was informed by the merchants of the city, that unless the resolution was rescinded they would contest it in the courts.

Councilman Parsons desired Mr. Young to speak on his resolution, but that gentleman declined, saying that he had already done so on several occasions and the road often could now speak for itself.

Councilman Pickard called for the reading of the resolution, and Recorder Jack took the document from the table and read as follows:

Whereas, The assessed valuations of real property are higher this year than they were last, notwithstanding the fact that values have materially depreciated; and

Whereas, There are but few pieces of real property that can at present be sold or return a reasonable interest on their assessed valuation; and

Whereas, The Express at which property is held should not control at this time, when taxpayers, under the influence of reduced prices and in expectation of an approaching recurrence thereof, are holding their property without seeking to sell, at prices at which there are so few interests; and

Whereas, It is reasonably certain that if an ordinary possessor of real property were placed on the market to sell for what it would bring, there would be a considerable and long-faced depreciation in values; and

Whereas, The total valuation of assessed property lying within the city limits, as assessed by the county assessor, is approximately $18,000,000, and the city assessor's valuation is $22,000,000, although both assessments are made under the requirements of the same law; and

Whereas, More money will be wasted from the people under the present assessment than will be required for municipal purposes, as estimated by the Mayor and finance committee of the city council; and

Whereas, The taxpayers are under a heavy burden of special taxes for improvements; and

Whereas, The increase of taxes, being more than 300 per cent. in ten years, is unjust and burdensome to the taxpayer and inimical to the best interests of the city; and

Whereas, The fact that our taxes exceed those of all other Western cities will seriously retard our growth and prosperity by stifling the influx and investment of capital; and

Whereas, Under these conditions whatever doubts may exist as to the correctness of the assessor's valuations should be resolved in favor of the taxpayers, therefore be it

Resolved, That the assessment roll be corrected and revised by reducing the assessed value of real property and improvements to 80 per cent of the valuation as assessed, except on such real estate and improvements as have already been or may hereafter be reduced in value by this board for special reasons, the valuation of which to be reduced to 80 per cent of the corrected valuation thereof; and that it is the sense of this board that the City Council instruct the proper official to refund to all taxpayers who have heretofore paid their taxes 20 per cent of the taxes paid by them on real property and improvements.

At the conclusion of the reading of the resolution a silence ensued that seemed to be very painful to Mayor Scott. He looked nervously about and darted appealing glances towards several of his trusted henchmen, but none of them responded. His honor, recovering himself from the shock of this apparent neutrality, announced that the meeting had been called to take action on Mr. Young's resolution.

Councilman Spafford—I move for a reconsideration of the resolution.

Councilman Carrick—I second that motion.

Mayor Scott did not, however, put the motion, but called Councilman Parsons to the chair, and took the floor and again protested against the reduction of the taxes. He could see a hundred ways where the money could be expended. There was no provision made for an increase in any of the departments. The city ought to have the money and the only way to get it was by taxation or by a general reduction of the salary account, which was not at all pleasant, and which would not make any great difference.

City Attorney Hall by request of Councilman Lynn, took the floor and said: I have given this question as much thought and care as I could. My views on the matter have been already expressed in my opinion, which was read before the board on Friday night last. The board of equalization is the only power to which the overburdened, or unjustly assessed taxpayer can appeal. If the board is satisfied that no more money will be needed for expenses during the ensuing year than Mr. Young's resolution contemplates then the City Council can reduce the rate (if not) then the valuation as set by the assessor.

Councilman Young—The resolution introduced by me on the subject under discussion is calculated to correct discriminations in the value of real estate which has been improperly assessed under the impulse of a recent boom. The merchants have passed the value upon their own goods by sending in a sworn statement of the stock they carry. In case the matter should find its way into the courts, with these facts staring them in the face, I do not apprehend any loss to the city.

Councilman Anderson—Mr. Clute informs me that the real estate of this city is assessed at $2,000,000 less than last year. The increase has been in personal property.

Councilman Parsons—I have not been present to hear the merits of Mr. Young's resolution discussed, but I was present with the committee on finance when the estimates of expenses for the ensuing year was made, and certainly the money will be needed.

Mr. Parsons then presented the figures of the amount of money required, according to the views of the Mayor, as recently published in these columns.

Councilman Hyde—The majority of the people of this city favor a reduction. They heartily sense that an injustice has been inflicted upon them. We have been elected by the people; we are their servants, and it is our business to see that we serve them and serve them well. They are the judges of their own good. We should carry out their wishes. If we will only consult together we can easily devise some means whereby to be more economical in the expenditure of the people's money. The police as well as other departments can be run with more efficacy at less expense, if the proper methods are adopted. A small saving in each of the departments will amount to a great deal.

Councilman Pendleton—I should like to inquire of the city attorney if the City Council has the power to lower the rate of taxation?

City Attorney Hall—It has.

Councilman Pendleton—This thing is assuming an unpleasant shape and if it is going to clog the wheels of justice by involving us in litigation, I think we should prevent it. I therefore move that we adjourn until Tuesday next, when the matter can properly be disposed of.

Mayor Scott—The motion is at present out of order.

The question for reconsidering the adoption of the resolution then came up. The vote stood as follows:

Yeas—Parsons, Pickard, Spafford, Anderson, Carrick, Lynn—6.

Nays—Pendleton, Heath, Tuddenham, Folland, Hyde, Hardy, Young—7.

Mayor Scott hesitated and appeared desirous of still continuing the debate, when Councilman Young requested that the result be announced.

Mayor Scott—I was hoping that things might so shape themselves as to give Mr. Pendleton an opportunity to change his vote.

Another delay followed and Councilman Young arose and said somewhat warmly, "Mr. Mayor, I do not wish to rush matters, but I insist that the result be declared."

Mayor Scott—Yes, yes, I was just waiting for—(hesitation) I wanted to see if Mr. Pendleton would not change his vote.

Mr. Pendleton declined and the Mayor finally declared the motion for reconsideration lost.

Councilman Young then introduced the following resolution and moved its adoption:

Resolved, That the reduction of 20 per cent, in the assessed valuations of real property and improvements made by the board of equalization be and the same is hereby rescinded.

Whereas, The total valuation of assessed property lying within the city limits, as assessed by the county assessor, is approximately $18,000,000, and the city assessor's valuation is $22,000,000, although both assessments are made under the requirements of the same law; and

Whereas, More money will be wasted from the people under the present assessment than will be required for municipal purposes, as estimated by the Mayor and finance committee of the city council; and

Whereas, The taxpayers are under a heavy burden of special taxes for improvements; and

Whereas, The increase of taxes, being more than 300 per cent. in ten years, is unjust and burdensome to the taxpayer and inimical to the best interests of the city; and

Whereas, The fact that our taxes exceed those of all other Western cities will seriously retard our growth and prosperity by stifling the influx and investment of capital; and

Whereas, Under these conditions whatever doubts may exist as to the correctness of the assessor's valuations should be resolved in favor of the taxpayers, therefore be it

Resolved, That the assessment roll be corrected and revised by reducing the assessed value of real property and improvements to 80 per cent of the valuation as assessed, except on such real estate and improvements as have already been or may hereafter be reduced in value by this board for special reasons, the valuation of which to be reduced to 80 per cent of the corrected valuation thereof; and that it is the sense of this board that the City Council instruct the proper official to refund to all taxpayers who have heretofore paid their taxes 20 per cent of the taxes paid by them on real property and improvements.

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