

shall consist of two parts. The first part shall contain the valuation of all the taxable lands of each ward, and in it the board shall set down: (1) The names of the owners of the taxable lands, so far as the same can be ascertained; (2) a brief description of said lands by references to the assessors' maps and surveys, and such further description as the board may deem proper; (3) the full and true value of said lands, exclusive of improvements; (4) the full and true value of the improvements on said lands; (5) the total value of said lands and improvements." The credit of it all, of course, belongs to the persons who, more than half a century ago, inaugurated the practice.

Buffalo has a good system of local assessments for local improvements. The cost of constructing sewers (except trunk sewers), the paving of streets, the laying and repairing of sidewalks, must be paid for by local assessment upon the lands benefited. This is in practice always a frontage assessment upon the land (disregarding improvements) in front of which the work is done. The repaving of streets was included in the above until 1903, when, in obedience to a demand from property owners who claimed that the general public wore out the pavement and were benefited, the charter was changed so as to provide that one-third of the cost of repaving was to be paid out of the general fund, and the balance by local assessment.

The method of paying for the cost of dredging Buffalo River, and for the lands taken for the laying out of new streets, is optional. In practice, one-half of the former and all of the latter is paid for by local assessment. Not more than one-third of the cost of abating the floods in Buffalo River can be paid for out of the general fund. These are the most important improvements which are paid for by local assessment. And although the assessments are sometimes arbitrary (and necessarily so) and lack many of the advantages of the single tax, they nevertheless constitute a land tax.

Very little personal property is assessed, and except for the assessment of bank shares, which is provided for by a state law, the banks furnishing a list of stockholders and itself paying the tax, little systematic attempt is made to ascertain the amount of personal property liable to assessment. Licenses for business purposes are not numerous, the most important being butchers', hucksters' and street peddlers' licenses. A large amount of money is collected by the State from saloon licenses, and one-half of that collected in the city is paid over to the city.

The valuations of franchises to use the streets, etc., are made by the State Board of Tax Commissioners (they include the physical property in the

streets as well as the intangible franchise), and are usually assessed at from 30 to 50 per cent of their value. Even then they are regularly reduced by the courts about one-third, on the ground that the State board assesses them at their full value, whereas the city assessors assess other real estate at 65 or 70 per cent of its value. The city has no voice in this proceeding, except by special order of the court, and none in the making of the original valuation, except to appear at a public hearing before the valuations are finally fixed.

For the current year beginning January 1, 1908, the valuations are as follows:

Land	\$166,093,365
Improvements	152,153,875
Special Franchises	21,361,549
Personal Property	7,345,500

Buffalo would not have to take many steps to become a single tax city, the most important step being the exemption of improvements on land from general taxation. But I believe, from the comparatively undeveloped state of her public conscience, she will be among the last to take the step. A city which is so little affected by the progressive spirit of the times that it is still giving away street railroad franchises that are practically perpetual, will not readily go very far in genuine fiscal reform.

ALBERT H. JACKSON.

WHAT BECAME OF THE LAMB.

For The Public.

Mary had a little lamb—

Of course, you've heard of that—
But she has less these days because
Of certain woolen tariff laws
And statesmen standing pat.

It followed her to school one day,
Which was against the rule—
How strange it seems—in days of yore,
They learned that two and two were four—
That's why they went to school.

To statesmen of this modern day,
Such truths seem quite unknown—
And thus it is that in the shops,
The lamb is mostly mutton chops—
And Mary walks alone!

JOSEPH DANA MILLER.

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ANGELINE LOESCH.

* * *

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