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UNDER THE AUSPICES OF THE  
**National Tax Association**  
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known Cheney Silk Mills are located, property is valued under a local requirement once in five years, and the result works out very well indeed, although during the interval the assessors make whatever changes in the valuation may be necessary.

MR. WILLIAM A. ROBINSON, of Kentucky: I want to ask Professor Raper what in his judgment would be the best method for keeping up with improvements. If these assessments are made every four years on real estate, how would you keep track of the improvements on such real estate? I myself believe in the four year rule, which I understand obtains in the state of Indiana.

MR. RAPER: My thought was this: I stated that in case the values do not change, in case improvements are not made in large volume, then four years would be sufficiently frequent, but where land values do change very quickly there I think four years would probably be not often enough. So far as keeping up with improvements goes, there seems to me to be no special hardship if you really get accurate values on the books when you make the assessments. If, for instance, you make an assessment that is an accurate one, and then again four years hence place all those increments of value on the books, it does not seem a very great hardship or that a great loss in revenue would result.

MR. LAWSON PURDY: I think a little too much emphasis has been laid upon changes of ownership. Changes of value are the determining factor in assessments, both as to frequency and as to cost. It is my impression that if any state has an efficient assessment machinery it would be better a great deal to have an annual assessment of real estate. As a matter of fact, speaking of costs in the city of New York, it costs us about six times as much to get one million dollars' worth of assessment out of personal property as it does out of real estate. There are certain local reasons for that, but that is the fact. Any real estate appraiser knows that to make a good appraisal he must live with the real estate. This idea

of making an accurate appraisal once in four years I think is ridiculous because an appraiser must be with his real estate all the time to appraise it properly. If your real estate changes in value slowly one man may have a very much larger district than he could appraise if the changes of value were rapid, but in order to make a quadrennial appraisal and do it correctly he should be familiar with all that goes on in the district during the whole of the four years. Now if he appraises it annually he may change ten per cent of the parcels, but he will change each year those parcels that have advanced in value or declined in value. The notion that the appraiser of real estate should be the foreman of machinery for the particular year I think is responsible for this notion that it should be done only once in a longer period of time. If you had county assessors appointed by a state board, holding office permanently, only discharged for cause, on the job all the year round, doing nothing else, the man who had a given territory where values change but little could assess a very large territory and do it well, and he could make each year such changes as might be necessary from year to year and the cost of doing it that way would be a great deal less, like enough, than where in the state of New York we elect three assessors to every town—and if they revalue once in twenty-five years I guess we are lucky.

MR. DALLAS BOUDEMAN, of Michigan: I may mention one point that occurs to me in this discussion of a four-year period of assessment. The theory is wrong. It may fit in those states where there is little progress made in the way of dividing up land; but in and around the city of Kalamazoo, Michigan, in which I live, I can assure you that in the last five years at least one-third of the property has been replatted, sold and become partially owned in different parcels by different individuals. I cannot see therefore how it would be possible for us to have an assessment only once in four years, because every year new plats are made.