## Asses or Assessors

## by JOSEPH S. THOMPSON

THAT'S quite a fine new building across the street there.

Yeah, Medical Center.

It's a great addition to the city, a

building like that.

You betcher! It's a great addition to the tax roll, too. It's worth ten times the ones that were there before.

What I mean is, it's a fine thing for a city to have buildings like that. We

ought to have more.

Yeah, I'd like to be appraising a

dozen more.

Oh, you're an appraiser?

Yeah!

In real estate?

No, I'm in the assessor's office.

Well, I'd think you'd be appraising a couple more at least, before long.

Nope, land's too high. What they're asking for the land now, a man couldn't get his money back in fifty years.

Then how about the Medical Center there? Was the land cheaper?

Some. It belonged to old man Mc-Curdy. He paid thirteen grand for it 16 years ago. When the medical people offered him two hundred grand for it he let them have it. Figured it would make his other pieces go for

I spose, with that increase in value, you were advancing his taxes rather heavily too.

How was that again?

I suppose that, as the property advanced from thirteen thousand to two hundred thousand grand, McCurdy's taxes went up in proportion.

Oh no, his buildings were old and out of date. We assessed them way

down.

And the land?

We appraised it at sixty per cent of

his thirteen, that's our regular scale.

Are you going to tax the medical

land at the same rate?

Certainly not. With that fine building on it, we'll hitch it up good. We'll assess, with the building, forty times what it brought us when it belonged to McCurdy.

Will you raise the tax on all the

land in the neighborhood?

Nope, only when there's a new

building.

McCurdy was certainly lucky — one hundred and thirty-five thousand dollars profit, net. Does the city get any of that?

How would the city get any of it? I was just wondering. If the city nursed him and his old buildings till they got to two hundred grand, it's a shame they didn't get a cut out of the profit.

Oh we'll get it all right, taxing the

medics!

But the medical people already paid McCurdy what the city shoulda got. Now when they improve the city they get socked for doing a good thing!

Say, you ain't a commie, are you? A commie? Why? What makes you

ask that?

Well you don't seem to like the way we do business.

Does that make me a commie?

Kinder.

No, I'm no commie. If I was I'd advocate putting the medical people out of business and taking their building — I'd be for taxing them to death, the way you're talking of doing.

Say! You can't get away with telling

me I talk like a commie.

Aw I was only kidding. But it'll take a lot of taxing before the city gets that hundred-eighty-seven grand back.

Gets it back?

Well, the city made it. I mean . . . we all created it.

Who's we?

You and me.

What did we have to do with it? Well, like everybody else in town, we're here.

I don't see what that has to do with it.

If nobody was here how much would the medical lot be worth?

If nobody was here it wouldn't be worth nothin'. Any fool would know that!

But there are plenty of fools who don't know what belongs to them and what doesn't.

That's for sure.

Did you ever hear of Abou Ben. Adhem?

Sure, in school. "Abou Ben Adhem's name led all the rest."

And did you know that in the list of fools that don't know what belongs to who, the average assessor's name leads all the rest?

Say! I'm tired of your talk and your wisecracks. I've wasted my time long enough. We assessors know our business and we don't need any advice. You stay here with your soapbox. I'm going.

Goodbye, Mr. Deputy Assessor.

(Soliloquy) If I thought you really knew your business I'd promote you from ignoramus to criminal! But you don't.



"Spy in the Sky was the jame, label attached to the milest more Cleveland's auditor, Rephys. Sky. For the first time in the county sky. For the first time in the county sky. It is to be an aerial survey be give appraisers a bird's eye view of all taxable property. It should also prove a boon to taxpayers, since it will help to gauge the effects of topography, urban blight, air pollution, industrial spread and other factors in property valuation.

Enlarged photographs will be indexed to correspond with the county's map books. They will be used in reviewing the six-year reappraisal to be completed in August. The "Spy in the Sky" will also reveal new buildings and additions which have not been reported. Cleveland's Plain Dealer, in another recess issue, credited a letter to the editor with the large headline: Predices Plate of Wealth Will Bring City Team Tax. K. F. Ziska quoted Schatter Clark of Pennsylvania's observation that municipal budgets to fight crime, delinquency and blight grow while the economic capacity to finance them is eroded by the flight of wealth to the suburbs. This has meant abdication of political as well as economic responsibility and is symptomatic of society's failure.

The writer predicted that if the present attempt to lower taxes on downtown property succeeds, the city home owners will be saddled with the county's loss, and in less than a year Cleveland will have a city income tax.