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NEW YORK TAX REFORM ASSOCIATION

CONSTITUTION
PLATFORM
OFFICERS
MEMBERS

December, 1923.

TWO EAST TWENTY-THIRD STREET
NEW YORK

1757

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CONSTITUTION OF THE NEW YORK TAX REFORM ASSOCIATION. ---

I. PURPOSES.

The New York Tax Reform Association is organized to promote honest, efficient and economical government, and will welcome all citizens who agree with its policy in respect to taxation as hereinafter set forth.

The Association has for its immediate purpose tax reform, by reduction or abrogation of so-called personal taxes, especially of those either discouraging to industry or enhancing the cost of material or manufacture, and the dissemination and propagation of sound ideas on taxes based on the following principles.

1. The most direct taxation is the best; because it gives to the real payers of taxes a conscious and direct pecuniary interest in honest and economical government.

2. Mortgages, and capital engaged in production or trade, should be exempt from taxation; because taxes on such capital tend to drive it away, to put a premium on dishonesty and to discourage industry.

3. Real estate should bear the main burden of taxation; because such taxes can be most easily, cheaply and certainly collected, and bear the least heavily upon the farmer and the worker.

4. (Added by amendment in 1893). Besides real estate taxes, corporations should pay in taxes only the fair value of the franchises they obtain from the State.

II. TRUSTEES.

The entire charge and control of the affairs of the Association shall be vested in a Board of five Trustees, except as hereinafter provided. On the second Tuesday of December of each

year shall be held the annual meeting of the Association, at which shall be elected by ballot three trustees, to hold office for the three (*) calendar years from the first day of January next ensuing; and at which there shall also be elected Trustees to fill vacancies then existing in the Board to hold office respectively until the expiration of the terms for which the Trustees were elected whose offices shall then be vacant. Trustees elected to fill vacancies shall take office immediately upon their election. The Trustees now in office shall continue in office until the expiration of their present term.

The Board of Trustees shall elect the officers of the Association and shall elect the President, Secretary and Treasurer from their own number, and the Vice-Presidents either from their own number or from the Association at large.

The Board of Trustees shall appoint the Committees hereinafter designated and such other committees as they shall deem wise, and may confer such duties on such committees as they see fit.

From those recommended by the Committee on Admission the Board of Trustees may elect the membership of the Association.

The Trustees may establish the method of acquiring and holding property, and making disbursements. They may appoint such agents and clerks as they shall deem necessary, and may make rules and regulations on all questions not determined in the Act of Incorporation or in this Constitution. They shall cause full reports to be made of the affairs of the Association at all annual meetings.

The Board of Trustees shall have power to drop, suspend or expel members as hereinafter provided and not otherwise, and may receive and accept resignations from membership in the Club and in its own body.

Meetings of the Board of Trustees may be called at any time upon the direction of the President or of at least three trustees. No business shall be transacted at any special meeting except such whereof notice shall be given in the call therefor.

Any Trustee who shall absent himself from three consecutive regular meetings of the Board, without being excused, may be

*So in original.

deemed to have tendered the resignation of his Trusteeship, and his place may be considered vacant.

III. OFFICERS.

The officers of the Association shall be a President, Vice-Presidents, a Secretary and a Treasurer.

The President shall preside at all meetings of the Association and of the Board of Trustees. He shall call a special meeting of the Association when so requested in writing by fifteen resident members, or may call such meeting at any time at his own option.

In the absence of the President each Vice-President in his order of precedence in the Association book shall perform all the duties of the President, except those of presiding and voting in the Board of Trustees if he is not a member of the Board.

The Secretary shall keep minutes of the meetings of the Association, of the Board of Trustees, and of the Executive Committee. He shall notify officially an officer, committee or person, of any action of the Board of Trustees (*) or the Executive Committee direct. It shall be the duty of the Secretary to give notice of all the meetings of the Association or the Board of Trustees.

He shall collect and deposit all money of the Association and disburse sums not over \$50. under direction of the Treasurer. He shall receive the dues and accounts of members and give receipts for the same. He shall cause to be kept accurate books of account and make reports thereof at the meetings of the Board of Trustees, which books shall be open to the inspection of the Trustees alone. He shall deposit in the name of the Association, all moneys collected by him in some Trust company or bank to be approved by the Board of Trustees (*) or in pursuance of appropriation made by them, and certified to the Treasurer by the Secretary. But the secretary, with the approval of one other trustee and only when sufficient money may be in hand and available, may incur bills, hire clerks by the week only, and sign checks to pay for the same; provided that no

*Note. There is evidently an omission here.

*Omission here in original.

such bill or check shall exceed the sum of Fifty dollars, and that upon the disbursements of every \$1,000 he shall render a detailed statement with vouchers to the Treasurer.

The Treasurer shall audit all accounts, draw all checks over Fifty dollars and at any time have the right to control of all receipts and disbursements. At the annual meeting of the Association and at the expiration of his term of office he shall submit a final report with vouchers for audit.

IV. There shall be a committee on admissions, to consist of fifteen members, whose duty it shall be to consider proposals and applications for membership, and to report to the Board of Trustees its recommendation as to those proposed or applying for membership whom it shall consider to be eligible. The proceedings of this committee shall be secret and confidential.

No member of this committee shall propose or second any candidate for membership in the Club.

V. MEMBERSHIP.

There shall be two classes of membership, resident and non-resident. Resident members shall pay an admission fee of five dollars. Resident members shall also pay yearly dues of ten dollars, payable upon qualifying as a member and on the first of May of each year.

Any member or member-elect may become a life member by the payment of one hundred dollars, and in such case shall not be further liable for admission fees or dues, but shall have all the privileges and rights of a resident member, and shall be subject to the provisions as to expulsion or suspension.

Non-resident members shall pay no admission fee, but shall pay yearly dues of five dollars, payable upon qualifying as a member and on the first of May in each year. No person shall be a non-resident member who resides or has an office in New York City. Non-resident members shall have a right to use the property of the Association, but no other interest in it, and may be present at all its meetings, but shall not vote thereat, and need not be notified thereof.

Members shall not be required to pay dues for any half year during the whole of which they shall be absent from the United States.

No person is eligible for membership who is not an American citizen at the time of his election.

Any person elected to membership who shall fail to qualify for two months after notice of his election may be considered to have declined, and his election shall become null and void.

Any member in good standing and not indebted to the Association may withdraw by resigning, and thereby relinquishes all right in the property of the Association.

Resignations of membership shall be made to the Secretary in writing.

All notices mailed to addresses recorded on the Association books shall be valid for all purposes.

Any member neglecting to pay his dues to the Association for the space of two months after his name shall have been posted one month, may be dropped or suspended by the Board of Trustees.

Any member violating any rule of the Association may be suspended by the Board of Trustees; such suspension to require a two-third vote of the entire Board of Trustees. Any member guilty of conduct detrimental to the interest of the Association may be expelled by a two-third vote of the Board of Trustees.

Any member expelled or dropped from the Association shall forfeit all right in its property and franchises.

No action of this Association either through the Trustees or in a general meeting of the Association can be understood to bind or pledge the individual members of the Association as to their political or other action.

No indebtedness nor liability whatever, shall be incurred by or for account of the Association, except when there is then actually in the Treasury sufficient funds above all demands to pay and discharge the same.

VI. COMMITTEES.

There shall be an executive committee of the Board of Trustees, consisting of the members assembled on call for a meeting

of the Board, of which committee two members shall constitute a quorum. The Executive Committee shall have such power as the Board shall authorize it to exercise, when the Board is not in session. There shall also be the following standing committees, which shall be appointed by the Board of Trustees.

1. A committee on Admission.
2. A committee on Printing and Publication.
3. A committee on New York State and Municipal Tax Reform.
4. A committee on Taxation in other States.
5. A committee on State Legislation.

Except the Executive Committee and the Committee on Admission all the above committees shall consist of three members, unless otherwise ordered by the Board of Trustees. All the committees, except the Executive Committee, may be appointed from the Association at large, except that the chairman shall in each case be a member of the Board of Trustees. They shall incur no expense unless authorized by the Board of Trustees. The work of all these committees and such others as may be appointed shall be under the direction of the Board of Trustees.

At the stated meeting of the Board of Trustees in October of each year, there shall be elected as a Nominating Committee, three resident members. This Committee shall cause to be posted in the Association office at least ten days before the date of the annual meeting, its nominations for members of the Board of Trustees to be elected at such annual meeting.

The Secretary of the Association shall post in the Association Office at least ten days before the date of the annual meeting of the Association the names of the nominees for the Board of Trustees, which nominations shall have been made in writing and signed by at least ten members of the Association, and sent to the Secretary before that time. The names of the persons presenting such nominations shall also be posted in the same manner.

VII. HOLDING OVER IN OFFICE AND FILLING VACANCIES TEMPORARILY.

Officers of the Association and members of the Board of Trustees shall hold over until their successors shall have been

chosen; Committees shall hold over until the Board of Trustees shall replace them or shall otherwise direct. The Board of Trustees may fill vacancies in its own body until the next annual election. Each Committee, except the Executive Committee, may fill vacancies in its body until action of the Board of Trustees.

VIII. ANNUAL MEETING.

There shall be an annual meeting of the Association on the second Tuesday of December of each year for the election of Trustees, and for the transaction of such other business as may properly be brought before such meetings, but, except by unanimous consent, no action by such meeting shall be taken on any subject, except the said election of Trustees, unless notice of the purpose to bring such subject before the meeting shall have been given to the members of the Association by the Secretary at least one week before the date of the meeting.

The polls for the election for the members of the Board of Trustees shall be open at three o'clock and shall close at six. The voting shall be by ballot, and the candidate receiving the highest number of votes for a position to be filled shall be elected.

The meeting for the transaction of business shall be called together at half-past eight o'clock or as soon thereafter before half-past nine as may be convenient.

A special meeting of the Association may be held upon the call of the President, of the Board of Trustees or of (———) members. Five days notice in writing of such meeting shall be given to the resident members of the Association, mailed to their addresses, recorded on the Association books, and which notice shall contain a statement of the object of such special meeting, and at such special meetings no subject not stated shall be considered.

Meetings of the Association shall be conducted according to the rules in Cushing's manual so far as applicable.

Ten members of the Association shall constitute a quorum for the transaction of business at meetings of the Association.

Two-thirds of those voting shall be necessary for the expression of any statement of the Association's policy or conviction on any public question.

No resolution endorsing any individual as a candidate for any political office shall be adopted by the Association, the Board of Trustees or by any Committee of the Association.

When in the judgment of the Secretary and one other Trustee it is inconvenient or inexpedient to call a meeting, he may submit by mail in writing any resolution to all resident members requesting the vote of each upon it.

Should no reply be received from a member within one week from the mailing of said notice his vote will be counted in the affirmative. Such a resolution will require a two-thirds vote to pass.

But should any Trustee vote in the negative the motion shall be lost.

Any member or Trustee may give his proxy to any other member or to any officer.

X. RULES.

By-laws and Association rules may be made, altered or repealed by the Board of Trustees at any time, and shall take effect upon passing. It shall be the duty of each committee to recommend to the Trustees such Association rules as it considers advisable concerning matters which it has in charge.

XI. AMENDMENT.

This Constitution may be amended by the vote of a majority of the whole Board of Trustees, approved at a meeting of the Association by a two-thirds vote; but except as provided in Article VIII no amendment shall be voted on by the Association unless the proposed form of the amendment shall have been posted in the Association office ten days prior to the meeting at which the same shall be voted upon, and a copy of the same shall be mailed to each member of the Association at his address on the Association books through the Secretary, at least ten days before such meeting.

ARTICLES OF INCORPORATION.

Know all men by these presents,

That we, Spencer Aldrich, Thomas Berkeley, Stephen B. Sturges, C. T. Christensen, Bolton Hall, all of full age and citizens of the United States; a majority of whom are also citizens of the State of New York; being desirous of forming ourselves into a society or club for social purposes under the provisions of Chapter 267 of the Laws of the State of New York of the year 1875 and the Acts amending the same, hereby certify as follows:

First. The name or title by which the society or club into which we desire to form ourselves as aforesaid, shall be known in law, shall be the "New York Tax Reform Association."

Second. The particular business or object of such association or club shall be to promote such economic and political reforms in relation to taxation and substantially upon lines of the Tax Reform platform, as may from time to time, in the opinion of ourselves and others, our associates or successors, governed by a desire to conserve the common weal, be most conducive to the general good of the people of the State of New York, in their State or municipal government, and for that purpose to establish and maintain in the City and county of New York, for the use of ourselves and such others above mentioned, an office and ultimately a clubhouse, having a library, a reading room, a publication office for the distribution of the publications of the Association, and such other appurtenances and belongings as are usual in clubs and in club-houses and publishing offices.

Third. The number of Trustees, directors or managers to manage the said society or club shall be five.

Fourth. The names of the Trustees, Directors or managers of said Society or Club for the first year of its existence, are:

C. T. Christensen, Bolton Hall, Spencer Aldrich, Thomas Berkeley, and Stephen B. Sturges.

IN WITNESS WHEREOF, we have to this certificate respectively signed our names this eleventh day of June, 1891.

BOLTON HALL
C. T. CHRISTENSEN
SPENCER ALDRICH
THOMAS BERKELEY
STEPHEN B. STURGES.

TAX REFORM PLATFORM.

(Approved at a meeting held June 5th, 1891, and attached to certificate of incorporation.)

1. The most direct taxation is theoretically the best; because it gives to the real payers of taxes a conscious and direct pecuniary interest in honest and economical government.

2. Mortgages and capital engaged in production or trade should be exempt from taxation; because taxes on such capital tend to drive it away, to put a premium on dishonesty and to discourage industry.

3. Real estate should bear the main burden of taxation; because such taxes can be most easily, cheaply and certainly collected.

3-a. Besides real estate taxes, corporations should pay in taxes only the fair value of the franchises they obtain from the state. (Added in 1893).

4. Our present system of levying and collecting state and municipal taxes is extremely bad; and spasmodic and unreflecting tinkering with it is unlikely to result in substantial improvement.

5. No legislature will venture to enact a good system of local taxation until the people, especially the farmers, perceive the correct principles of taxation and see the folly of taxing personal property.

Therefore, We desire to unite our efforts, in such ways as may seem advisable, to keep up intelligent discussion and agitation of the subject of taxation, with a view to improvement in the system and enlightenment as to the correct principles.

OFFICERS

WILLIAM G. LOW.....*President*
ARTHUR C. PLEYDELL.....*Secretary*
BOLTON HALL.....*Treasurer*

TRUSTEES

SPENCER ALDRICH BOLTON HALL
ROBERT BAKER WILLIAM G. LOW
LAWSON PURDY

MEMBERS

Fritz Achelis	Childs Company
John G. Agar	Percy Chubb
Spencer Aldrich	Church & Dwight Co.
Charles B. Alexander	Hubert Cillis
American Exchange National Bank	Banyer Clarkson
American Hard Rubber Co.	Edmund Coffin
American News Co.	M. Cohen & Bros.
Anahma Realty Corp.	Edward F. Cole
Armstrong Cork Co.	William Colgate
Atlantic Mutual Ins. Co.	Co-operative Foundry Co.
Frederick F. Ayer	Paul D. Cravath
R. G. Babbage	W. G. Creamer
Robert Baker	Cross, Austin & Ireland
Bank of America	William Cruikshank's Sons
George D. Barron	Curtice Bros. Co.
Hugh H. Baxter	Ralph Ladd Cutter
William Bayne & Co.	R. Fulton Cutting
W. Gedney Beatty	Granville F. Dailey
William L. Benedict	Adelbert S. Davis
Sylvan Bier	William S. Day
Bliss, Dallett & Co.	Adolphe deBary
Bond & Goodwin	Robert W. DeForest
G. T. Bonner	Horace E. Deming
George Borgfeldt & Co.	Charles deRham
R. R. Bowker	DeSola Bros. & Pardo
Aug. F. Brombacher	George H. Diehl
Brooks Bros.	R. E. Dietz Co.
Brown Durrell Co.	Chas. H. Ditson
Vernon C. Brown	Dodd, Mead & Co.
Thomas A. Buckner	Dodge & Olcott Co.
Buffalo Insurance Co.	Cleveland H. Dodge
James A. Burden	George F. Dominick
Charles Burlingham	Dominick & Dominick
Charles C. Burlingham	L. F. Dommerich & Co.
Butler Bros.	William P. Draper
Emily O. Butler	R. G. Dunn & Co.
Willard Parker Butler	E. R. Durkee & Co.
Fred. Butterfield & Co.	J. Gerow Dutcher
Calhoun, Robbins & Co.	J. Frederick Eagle
Campbell, Metzger & Jacobson	George Ehret
Ernest T. Carter	Roswell Eldridge
Chemung Canal Trust Co.	Horace S. Ely & Co.

William P. Eno
 Abraham Erlanger
 William Ewart & Sons
 David P. Fackler
 Charles S. Fairchild
 Farmers' Loan & Trust Co.
 John W. Ferguson
 F. A. Ferris & Co.
 Mansfield Ferry
 Flint & Kent
 George S. Franklin
 George C. Fraser
 Daniel C. French
 Funk & Wagnalls Co.
 John A. Garver
 Genesee Valley Trust Co.
 Gerstendorfer Bros.
 William Giblin
 W. H. Goadby
 Morris Goldzier
 Charles A. Gould
 Edwin Gould
 Gould & Wilkie
 Henry Graves, Jr.
 G. D. Gregory
 E. Morgan Grinnell
 F. Gray Griswold
 Guaranty Trust Co.
 Guiterman, Rosenfeld & Co.
 B. G. Gunther
 Bolton Hall
 William Halls, Jr.
 Frank H. Hamlin
 Parker D. Handy
 Hard & Rand
 Edward Harding
 J. Horace Harding
 Harrington & Waring
 John A. Hartwell
 James A. Hearn & Son
 Henry Hentz
 The Hermitage Co.
 Charles M. Higgins
 Walker D. Hines
 Richard M. Hoe
 F. B. Hoffman
 Charles Holt
 Henry Holt
 Herman W. Hoops
 H. C. Horton
 Frank H. Hotchkiss
 D. W. Hunter
 Constance M. Hyslop
 George S. Ingraham
 A. Iselin & Co.
 William E. Iselin
 E. C. Jameson

Jardine, Matheson & Co.
 James N. Jarvie
 Walter Jennings
 Ralph Jonas
 A. D. Juilliard & Co.
 L. & M. Kahn & Co.
 Julius Kayser & Co.
 A. M. Kidder & Co.
 Edward J. King
 F. B. Kirkbride
 I. B. Kleinert Rubber Co.
 Yale Kneeland
 Knickerbocker Ice Co.
 Edward Kohnstamm
 Joseph Kohnstamm
 Kranich & Bach
 W. B. Kunhardt
 Edward V. Z. Lane
 J. H. Lane & Co.
 W. V. Lawrence
 James M. Lehmaier
 Lehn & Fink
 Albert A. Levi
 Joseph C. Levi
 Edward H. Litchfield
 Lord, Day & Lord
 William G. Low
 James A. Macdonald
 Charles F. MacLean
 R. H. Macy & Co.
 Maitland, Coppel & Co.
 Severo Mallet-Prevost
 Wm. V. Martin
 Allan McCulloh
 Stanley D. McGraw
 John A. McKim
 Winthrop McKim
 Robert G. Mead
 Mecke & Co.
 Henry Metcalfe
 Milbank & Co.
 G. H. Milliken
 C. deR. Moore
 E. C. Moore, Jr.
 Victor Morawetz
 George F. Morgan
 J. P. Morgan & Co.
 Joseph B. Morrell
 Alfred H. Morris
 Dave H. Morris
 A. Henry Mosle
 National Meter Co.
 Wm. H. Nichols
 F. B. Niebrugge
 Oelrichs & Co.
 Stephen H. Olin
 Wm. Openhym & Sons

Samuel H. Ordway
 John C. Orr Co.
 Raymond Orteig, Inc.
 Frederick Osborn
 William Church Osborn
 Charles K. Ovington
 Pacific Coast Borax Co.
 Solon Palmer
 Edward C. Parish
 Passavant & Co.
 Wm. E. Peck & Co.
 William R. Peters
 Robert L. Pierrepont
 H. Planten & Son
 Abram S. Post
 James H. Post
 Poughkeepsie F. & M. Co.
 Wilson M. Powell
 John T. Pratt
 Thos. Prosser & Son
 Lawson Purdy
 J. L. Reiss
 John J. Riker
 Samuel Riker, Jr.
 Chandler Robbins
 F. D. Rodewald
 Roethlisberger & Co.
 Rogers Peet Co.
 Sol G. Rosenbaum
 J. H. Rossbach & Bros.
 Rothschild Bros. & Co.
 Arthur C. Rounds
 William Ryle & Co.
 Henry W. Sackett
 Saks & Co.
 Mortimer L. Schiff
 G. Schirmer, Inc.
 R. J. F. Schwarzenbach
 Edward B. Sexton
 Sherman & Sons Co.
 Shreve & Adams
 John Simmons Co.
 Singer Mfg. Co.
 Malcolm D. Sloane
 Thomas Smidt
 Arthur Smith
 Charles Robinson Smith
 Howard C. Smith
 Joseph H. Spafford
 Louis D. Speir
 James Speyer
 Edward H. Squibb

Edward P. Stahel & Co.
 John T. Stanley
 Louis M. Starr
 State Construction Co.
 F. T. Steinway
 H. W. F. Steinway
 Frederic W. Stevens
 Albert Strauss
 Charles Strauss
 Frederick Strauss
 Stephen P. Sturges
 James Talcott, Inc.
 H. O. Tallmadge
 Harry A. Taylor
 Henry Osborn Taylor
 Wm. H. Taylor
 Archibald G. Thacher
 Robert M. Thompson
 Samuel Thorne, Jr.
 James Timpson
 Edward Townsend
 E. M. Townsend & Co.
 Truslow & Fulle
 Paul Tuckerman
 Lawrence Turnure & Co.
 U. S. Rubber Co.
 Samuel C. Van Dusen
 Vulcanized Rubber Co.
 H. D. Walbridge & Co.
 Charles H. Warren
 Horace Waters & Co.
 C. S. Wadsworth
 James S. Watson
 John Elton Wayland
 Wm. W. Weitling
 S. Charles Welsh
 Leonard D. White
 W. A. & A. M. White
 Giles Whiting
 H. N. Whitney & Sons
 A. H. Wiggin
 Wilkinson Bros. & Co.
 Ellis D. Williams
 Elmore A. Willetts
 R. T. Wilson & Co.
 W. T. Wintringham
 Edmond E. Wise
 Charles Wisner
 Wm. H. Woodin
 Samuel Woolverton
 R. Wurlitzer Mfg. Co.
 A. Murray Young