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THE STANDARD

EXTRA. No. 34.

PUBLISHED WEEKLY, AT THE OFFICE OF THE STANDARD, 42 UNIVERSITY PLACE.

(Entered at the Post Office in New York as second class matter.)

Price 2 Cts. NEW YORK, FEBRUARY 6, 1892. $1 00 a Year

Price of this number in quantities, 20 copies 10 Cts.; 100 copies 40 Cts.; 1,000 copies $3.00

THE SINGLE TAX IN DETROIT.

The Detroit News, one of the publications of the famous Scripps League of daily papers, the most influential newspaper enterprise in the United States, has made a careful examination into the probable effect in Detroit of the single tax on land values. It was formerly the custom in that city, as it is still in most communities, to discriminate for taxing purposes in favor of the owners of vacant land, upon the theory that as they received no income from their property they ought to pay less taxes than the owners of property yielding incomes. But recently a new custom has been established in Detroit, under which land values are fully appraised for taxation regardless of improvements. This is in the direction of the single tax, though it falls very far short of it, since improvements and personal property are still subject to taxation.

It was to ascertain the effect on individuals and classes, by a consideration of actual instead of supposititious cases, that the Detroit News made the examination referred to above. Its plan, as stated editorially, was to take average examples from the Assessor's books in sufficient numbers to enable almost any taxpayer to exhume his tax receipts and figure out for himself the effect of the single tax upon his own interests. Following is an account of the result:

The manner of estimating the rate of taxation on land values, if buildings and other improvements were exempt, is very simple. The present valuation of the city of Detroit is:

Land	$86,074,380
Buildings	49,952,260
Personalty	38,808,670
Total	$174,835,310

The city taxes in 1891, assessed on the above property, were $2,934,555, which is at the rate of $16.78 per $1,000. Now, to get a rate on land values alone sufficient to raise the above amount, it is necessary to raise the rate to $34 on each $1,000 of valuation. In other words, it increases the rate on land values sufficient to compensate for the loss on buildings and personalty.

How would the present taxpayers fare under the single tax system?

Let the reader examine these illustrations and consider the one that fits his own case.

COTTAGE PROPERTY.—Thomas S. Jordan, of Beaufait avenue, is assessed $700 on his lot and $750 on his buildings, total, $1,450; present tax, $24.34. Under the single tax he would pay $23.80, a decrease of fifty-four cents.

David B. Cadotte, who lives two doors away, has a $450 lot and a $450 house, total, $900; taxes, $15.10; single tax, $15.30; an increase of twenty cents.

Albert McColgan owns a house and lot on National avenue, near Kirby avenue. The lot is assessed at $420, the house at $1,000; total, $1,420. He pays $23.83 in taxes. Single tax, $14.28.

D. C. Spaulding, on National avenue, near Kirby avenue, is assessed $360 on his lot and $800 on his house; total, $1,160. He has to pay $19.47 at present. Under the single tax he would pay $11 24.

Cornelius Shea, of National avenue, near Elm street, is assessed $560 on his lot and $2,100 on his buildings; total, $2,660. His taxes are $44.65. Under single tax, $19.04.

James J. Carroll, who lives two houses distant, is assessed $560 on his lot and $300 on his dwelling; total, $860. Present tax, $15.43; single tax, $19.04. An increase of $3.61.

T. C. Deinzer owns two lots on Meldrum avenue. On one he is assessed $600 for the land and $2,600 for buildings, total, $3,200, on which he pays $53.71. On the other, which is vacant, he is assessed $800, and pays $13.43. On the first lot, under the single tax, he would pay $20.40, and on the second he would pay $27.20. His net reduction of taxation on the two lots, by the single tax, would be $19.54.

Vacant Land.—Walter Crane owns a part of private claim 39, between the River road and the Detroit river, and which is assessed at $50,350. There are no buildings or improvements on it. At present he pays $845.12. Under the single tax law he would have to pay $1,711.19.

The Moses W. Field estate, owns among other vacant lands, 1,172 feet frontage on Mack avenue, which is assessed at $383,900. The tax paid on this is $6,470.48. Under the single tax it would be $13,052.60.

Walter Crane owns all that tract of land lying north of Fort street west between Cavalry and Campbell avenues, comprising 39 40-100ths acres. The land is assessed at $100,000, and the buildings at $1,950. At present he pays $1,711.21. Under the single tax he would pay $3,400.

Business Blocks.—The Hammond estate owns among other parcels of taxable property, the tall 10-story block on the southeast corner of Griswold and Fort streets, known as the Hammond Block. The land is assessed at $153,600, the building at $300,000, and the personalty, which consists of the furniture of one office, at $300—total, $453,900. The present taxation, $7,618.59; the single tax would be $5,222.40, a decrease of $2,396.19.

The Newberry and McMillan Building on Griswold street is assessed at $146,000, of which $76,000 is for the land and $70,000 is for the building. The taxes are $2,450.57. The single tax would be $2,584, an increase of $134.

The Campau Building on Griswold street is assessed, on the land, $80,000; building, $85,000; personal, $200; total, $165,200. Present taxation, $2,772 83; single tax, $2,720, a decrease of $52.

The McGraw Block on Griswold street is assessed for $155,000, of which $100,000 is on the land and $55,000 on the building. The present tax is $2,601.63. Under the single tax it would be $3,400, an increase of $798.37.

The Moffat Building is assessed as follows: Land, $192,600; buildings, $180,000; total, $372,600. Present tax, $6,253.99; single tax, $6,548.40, an increase of $294.41.

The William A. Butler estate owned 60 foot on the north side of Michigan avenue, between Griswold street and Michigan avenue, which was sold recently. The lot is assessed at $60,000, and the building $13,000; total, $73,000; taxes, $1,225.28. Under the single tax system the taxation would be $2,489. The price paid by the new owner is reported at $90,000—about $1,500 a foot front. The buildings were not of a permanent character.

The Whitney Building, including the theatre on Griswold street, is assessed as follows: Lot, $84,800; building, $75,000; total, $159,800. On this the present tax is $2,682.20. Single tax, $3,893.20.

The Hodges Building, on Griswold street, is assessed on the land, $53,400; on the building, $80,000; on personal property in the building, owned by the proprietor, $600; total, $134,000; on which the taxation is $2,249.14. Single tax, $1,815.60, a decrease of $1,433.54.

The Buhl block, on Griswold street, is assessed $120,500 on the land, and $125,000 on the building; total, $245,000. Present taxes, $4,120.66. Single tax, $4,097, a decrease of $23.66.

MANUFACTURING PLANTS.—The Michigan Car Company, the Detroit Car Wheel Company, and the Detroit Pipe and Foundry Company are located on the same property on Clark avenue. The three companies are practically owned by the same persons, namely James McMillan and his associates. The lands of the companies are assessed at $65,400, and the buildings and personal property at $422,350; total assessed valuation, $488,750, on which the city tax is $5,201.95. Under the single tax the three companies would pay only $2,223.60, a decrease of $2,978.35.

Pingree & Smith, shoe manufacturers, are assessed $100,300 on land; $45,950 on buildings; $145,000 on personal property; total $291,250. On this the firm now pays $4,895.26. Under the single tax it would pay $1,664.39, a decrease of $3,230.87.

Hammond, Standish & Co., the big meat packers and dealers, are assessed $55,000 on land, $68,800 on buildings and $127,680 on personal property; total $241,480. The taxes on this property are $5,875.92. Under the single tax they would be $1,870, a decrease of $4,005.92.

Parke, Davis & Co.'s immense pharmaceutical laboratory on Atwater and Guion streets, is assessed at $549,480, of which $31,130 is on the land, $94,000 on the buildings and $424,350 on stocks, merchandise and other personalty. The present taxation on this is $9,223.52. The burdens of the firm under the single tax would be $1,058.42; a decrease of $8,165.10.

The Voigt Brewing Co., limited, is assessed as follows: Lands, $50,610; buildings and personalty, $155,350; total, $205,960. Taxes, $3,456.95; single tax, $1,720.74.

The Michigan Stove Co.'s lands are assessed at $56,350, and its buildings and personalty at $320,450. Total, $376,800. Taxes, $6,922.06; single tax, $1,915.90, a decrease of $5,006.16.

The Peninsular Car Co.'s lands are assessed at $101,000; the buildings and personalty at $300,900; total assessed valuation, $401,900; total taxes, $6,745.79. The single tax would be $4,434, a decrease of $3,311.79.

Thomas Murphy, machinist, on the northeast corner of Third and Congress streets, is assessed as follows: On machinery and merchandise $10,000; on vessel property $5,000; total $15,000. Present taxes $251.77; under single tax, nothing. The property, which is owned by T. C. Owen is assessed as follows: land, $7,580; buildings, $2,000; total $9,580, present taxes $160.80; under single tax $257.72; an increase of $96.92.

Thomas McGregor, boilermaker, on the corner of Third and Congress streets, is assessed as follows: land, $7,900; buildings, $2,250; merchandise, machinery and other personal property, $5,500; total, $15,650. Present taxes, $262.66. Single tax, $268.60; an increase of $5.94.

The Detroit machine screw works on Chaplain street is assessed as follows: land, $3,200; buildings, $10,000; merchandise and machinery, $58,000; total, $71,200; taxes, $1,195.07. Under single tax, $108.80.

Fred Wuelfing & Co. operate a small machine shop at 71 Larned street west. The company rents the building and is assessed $500 on its machinery. The tax on this is $8.39, but under the single tax it would be nothing. The owner of the property is Francis Riley, who is assessed $5,700 on the land and $1,600 on the building; total, $7,300. On this he pays $122.53 in taxes. Under the single tax he would pay $193.80.

Robert Wohlfertz Sons, cutlers, corner of Woodward avenue and Woodbridge street, are assessed $2,500 on machinery and merchandise, on which the firm pays $41.96 in taxes. The firm would pay nothing under the single tax. The property is owned by Mrs. C. A. Godfrey's estate. It is assessed

$8,650 on the land, and $3,000 on the building, total $11,650; present taxes, $195.55; under single tax $294.10, an increase of $98.55.

The Merz Capsule Company, 120 Bates street, is assessed $5,000 on its merchandise, and pays $83.93 in taxes. Under the single tax it would pay nothing.

J. B. Wilson owns a machine shop on Fort street west, near Thirteenth street, and is assessed $4,960 on the land, $8,200 on the buildings, $7,000 on the machinery, and $3,000 on stocks of iron, etc. The sum total of these is $23,160, and the present tax is $388.75. Under the single tax it would be $168.64, a decrease of $220.11.

RESIDENCE PROPERTY.—The assessed valuation on the residence property of E. W. Voigt, at the corner of Ledyard and Second streets, is as follows: Land, $10,500; buildings, $36,800; personalty, including bank stock, $8,200. The taxes are $931.57. Single tax, $357.

Mayor H. S. Pingree's home on Woodward avenue is assessed as follows: Land, $28,200; buildings, $25,000; furniture, horses, carriages, etc., $4,900; 250 shares in Preston National Bank, $25,000. On all of this he pays a tax of $1,394.80. Under the single tax he would pay $958.80, a decrease of $436.

The residence of Mrs. Thomas W. Palmer, at the corner of Woodward avenue and Farnsworth street, is assessed as follows: Land, $9,450; building, $11,600; personalty of both Mr. and Mrs. Palmer, $57,390. Total, $77,440. Taxes, $1,299.81. Single tax, $391.30.

E. S. Heineman's beautiful homestead, on Woodward avenue, is assessed as follows: Land, $45,500; buildings, $10,800; personalty, $2,750; total, $59,050. Present taxes, $991.14. Single tax, $1,547; an increase of $555.86.

The estate of the late W. W. Leggett owns a magnificent stone residence on Woodward avenue. It is assessed as follows: Land, $23,300; buildings $34,000; personal property, $4,750; total, $62,050. Taxes, $1,041.39. Single tax, $792.20.

The Ducharme residence, on Jefferson avenue near Joseph Campau, is assessed as follows: Land, $26,730; buildings, $32,200; personal, $5,800; total assessment, $64,730. Present taxes, $1,086.49. Under single tax, $908.82.

R. A. Alger's home, on Fort street west, is valued as follows: Land, $35,000; buildings, $53,000; personalty—including $69,000 in bank stock, $87 000 in furniture and household valuables and $5,000 in horses and carriages—$199,500. The total present tax on all this is $3,348.54. Under the single tax it would be $1,190, a decrease of $2,158.54. But Mr. Alger would not, therefore, prefer the single tax, because his land interests in other places are considerably greater than his property interests in Detroit.

John W. McGrath, Justice of the Supreme Court, owns a forty-five-foot lot on Cass avenue, which is assessed at $3,190. His residence is assessed at $1,400, and his household furniture is assessed at $300, making his total assessment $4,890. His taxes on this property are $82.08. Under the single tax he would pay $108.12, an increase of $26.04.

Michael Duan had a lot on the corner of Wabash and Baker, which was assessed at $1,000; on it are three two-story dwellings, each valued at $1,200. The total assessment is $4,600. The present taxes are $77.21. The single tax would be $16.78. The property was recently sold for $10,000.

THESE OWN NO LAND IN DETROIT.—The Michigan Natural Gas Company owns no real estate, but is assessed $150,400 on its personal property. The present tax is $2,524.42. Under the single tax it would pay nothing.

The Detroit and Cleveland Steam Navigation Company owns no real estate in this city, and pays $6,136.48 on $365,000 personal property. Under the single tax the company would not pay a single cent. Neither would any vessel property, whether owned by a company or an individual.

NO FINES FOR IMPROVEMENTS.—As is seen by the above samples, under the single tax the greater the improvements on the lot—the more the owners have employed labor—the less in proportion will be the tax. In short, those who improve their property are not fined for doing so. Under the single tax valuable land will always have valuable improvements. It is only when valuable vacant land is not taxed to its full value that it is held out of use. In one of the advertising panels of the Grand River avenue street cars is an announcement that the owners have concluded to put their vacant property on the market, and the remark has been made time and again that this never would have been done in this century had not the assessors been spurred to assessing the land by the foot front, according to the value of the land adjoining instead of by the acre, as was the custom.