

To the Members of the Common Council and Board of Aldermen :

GENTLEMEN :

As I will be a candidate before your joint bodies to succeed myself as Collector of City Taxes, and as I hear others will seek the same favor at your hands, I deem it due to you as well as to myself to give some account of my stewardship as will be outlined in the following "Tale of Taxes" :

When in June, 1899, I announced myself a candidate for this office, two members of the City Council—one being the President—voluntarily said they would vote for me if I would "stop taxes from going delinquent". My candidacy prevailing, I took charge of the duties August 1st, 1899, and began immediately to study the question, together with the laws made and provided for the collection of taxes delinquent.

I found that for the five years *preceding* my installation—that is, from 1894 to 1898, both years inclusive—the large sum of \$16,858.21, Real Estate Taxes went delinquent. It is true that this amount is to be credited by \$1,637.93, out of the levy 1898, handed me as of August 1st, 1899, and which I personally collected during the few months the law allowed it to remain in my custody, hence deducting this amount, the true balance which fell into the hands of your Officer known as the Collector of Delinquent Taxes for the five years mentioned, was \$15,220.28.

The question will suggest itself, was this amount lost? Not all of it, for as Real-Estate taxes are a lien upon the most tangible property known it is "as certain as death and taxes" that the tax thereon will, in the long laspe of time, return to the "home-base," but depleted by contingencies allowed by law—written and unwritten—as follows :

1. The cost of the Newspaper notice required by Section 93 of the City Code. Mr. R. H. Glass, Jr., late business Manager of the "News", told me that the small delinquent lists under my administration cut him out of from \$200 to \$250 dollars per annum.

2. If the Delinquent Tax-Collector fails to collect any tax due by "life interests" and the beneficiary dies, the City's interest dies also. I know of one case where about \$600.00 was lost by the City under this contingency.

3. If the City's tax is permitted to accumulate, the amount will sometimes over-run the value of the Real-Estate. The City Attorney writes me very recently in reference to a certain lot which is shingled with delinquent taxes, as follows :

"I doubt whether this amount, (the taxes), can ever be made. The lot would not pay the expenses of a suit, let alone the taxes".

4. Sections 108 to 110 of the City Code allow, under certain contingencies, the Collector of Delinquent Taxes a commission of 25 per cent. of all sums he collects, and

5. It will be of interest to note that the out-standing real-estate tax bills past due the City, amount to \$7,648.69, every dollar of which may be out-lawed by some future Legislature. Bills have been offered repeatedly during the past ten years to that effect. See Section 632 of the State Code.

I gave much thought, study and industry to the question of how "to stop taxes from going delinquent" and, with the advice and aid of your City Attorney, confined Delinquent Real-Estate Taxes for the first five years—say 1899 to 1903—to an average of about \$155 per year, or, to be exact, the aggregation was \$774.90. This did not quite solve the problem, so in 1905 my Deputies and I made effort to find the solution and succeeded, and have been fortunate to do so for each succeeding year—that is to say, **NOT ONE DOLLAR OF REAL-ESTATE TAX HAS BEEN TURNEED OVER TO THE COLLECTOR OF DELINQUENT TAXES FOR THE FIVE YEARS, 1904 TO 1908 INCLUSIVE**, and the levy of 1909, now closing, will more than likely show the same result—it is in sight.

As to *Personal Taxes*, I find that for the five years preceding my administration, \$15,362.83 passed as delinquent into the hands of the High Constable as per Section 91 of the City Code. During the *eleven* years of my administration, that is from 1899 to 1909 inclusive, the aggregate amount declined by me as "not collectible" is \$14,511.06, or \$871.79 less for the eleven years, than for the five years preceding my incumbency.

These results have been achieved notwithstanding the panic of 1907 and the lean years following and also notwithstanding the increase of levies caused by the respective annexations of 1901 and 1908. They have also been achieved at the expense of the popularity of the office and the occupant with quite a large class who may be termed involuntary tax-payers or such as will not pay except at the point of process under the law. When this is done they are not "with good opinion of the law" or of the man behind the guns ; but when taxes are collected by distress of property, I am simply doing as you tell me to do in Sections 77 to 84 of the Current Code. If I am "criminis" who is "particeps"?

The truth is, as to the popularity and efficiency of the office, ask the voluntary tax-payers :

The business men, the merchants, the lawyers, the real-estate agents and the large class of wage-earners, white and colored, who own their homes and who want to pay but must do so on the installment plan. They will tell you that the conduct of the office is on the lines of reasonable accommodation and all details attended to with accuracy and dispatch ; ask the U. S. Fidelity and Guaranty Co., of Baltimore, who examined my office so late as June 9th, if the business plan under which I work is not on simple lines, and easily understood and the books and cash in balance ; and finally ask your diligent Auditor. He is your book-keeper and it is his business to know, and he does know, that your City Collector's Office is run on the best business plan and according to law ; that the assessments are run into bills—the bills into cash and the cash into your treasury ; that I am a Collector as well as receiver of taxes ; that the office is clean and free from scandals ; that settlements are made promptly and no checks held in cold storage to the hurt of the City ; that the office is not a "joke-shop," or a place for loafers, but it is what it purports to be, to-wit : "the office of the Collector of Taxes" ; that the Collector stays in his office and attends to *your* business, which is *his only* business.

To close, I say that if the Auditor does not confirm, substantially, the arithmetic as well as the general affirmations of this recital, then I do not want the office. If he does so confirm, then I am a candidate to succeed myself as your City Collector and, if elected, will give you the best that is in me.

Respectfully yours,