



Shall We Classify Property for Taxation (Classic Reprint)

By John A Zangerle

Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.Excerpt from Shall We Classify Property for Taxation The State of Ohio, from the adoption of its first Constitution has relied on the General Property Tax for raising the great bulk of state and local revenue until about four years ago when it practically surrendered this as a means of securing state revenue, excepting the 3/100 of 1 or 3c on a \$100 assessment for highway purposes. The state now relies mainly upon liquor assessments and corporation excise and franchise taxes for its revenues, while local jurisdictions rely almost entirely on the general property tax, excepting in so-called wet counties, embracing for the most part our large cities, where 70 of the liquor assessments help to defray local expenses. This general - or so-called uniform - property tax is based on the theory that every kind of property regardless of character or condition, shall be taxed in proportion to value and by uniform method or rate. This theory presupposes that all property can bear identical burdens and also that all kinds of property are equally easy for...



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