COVER STORY

A Brief History of Property Tax

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Taxation has existed in various forms since civilization began. In days of old the source of wealth was land and its proceeds. Before the existence of a monetary system, taxes were paid by a percentage of crops raised. Through most of history, the tax assessor and the tax collector were the same person; therefore, "tax collector" is used interchangeably with "tax assessor" throughout the following paper. Some of the most common forms of taxation over the millennia were poll taxes, tariffs on goods, and property taxes on the value of land, buildings, and other personal property. The purpose of this paper is to present some of the major moments in the history of real and personal property taxation. Let's take a short walk through time to understand what we have in common with our ancestor assessors, what we can learn from them, and how developed the current property tax system has come to be.

Ancient Times

The earliest known tax records, dating from approximately six thousand years B.C., are in the form of clay tablets found in the ancient city-state of Lagash in modern day Iraq, just northwest of the Tigris and Euphrates Rivers. The king used a tax system called *bala*, which meant "rotation." The assessors would focus on one area of the city-state, assessing and taxing one area each month, thereby breaking down the arduous task into more manageable components. (This is a lesson that we have used in present day Boston by not attempting to focus on all property in a revaluation year. Instead, we focus great attention on the valuation of retail and industrial property during one year, following up the next year with apartments or other sub-sets of property. This allows a thorough review of the various components of value and ultimately leads to better assessments.) In Lagash taxes were very low, but in a time of crisis or war the tax rate was ten percent of all goods, which were primarily composed of food.

You can have a Lord, you can have a King, but the man to fear is the tax assessor. ~ Anonymous citizen of Lasgash

Property taxes were used in Egypt, Babylon, Persia, and China and throughout the ancient world. Most people were poor and lived in hovels. The primary focus of early property taxation was land and its production value.

Ancient Egypt had a thriving culture that began around 5,000 B.C. and lasted thousands of years. Taxes were levied against the value of grain, cattle, oil, beer and land. Approximately one in a hundred people were literate; they were called scribes. Some of the scribes were tax assessors. They kept records about who owned title to lands along with the size of their fields. At various times they collected annual or biannual data by counting cattle and checking the crop yields. The most common taxpayers were the farmers, from whom assessors coerced collection. If a taxpayer did not or was not able to pay, he was brought before courts that immediately dispensed justice. A typical tax rate was ten percent of all production. Tax assessors were highly valued people because of their skills with hieroglyphics and their ability to collect revenue. Often when a king died, the assessor was the only staff person not killed and buried along with the king, so valued was his service. There were tombs and monuments for assessors in Egypt and Syria that rivaled those of some kings. In Egypt, the famous Rosetta Stone was actually a tax document granting exemption to priests.

Be weary of strong drink. It can make you shoot at tax assessors... and miss. ~ Robert Heinlein

Tax assessors were also highly valued officials in ancient Greece. Near the Acropolis there is a monument to the honest tax assessor. The Athenian general Aristides (530 B.C.–468 B.C.) completely reformed the property tax assessment system of Athens while serving as treasurer (i.e., assessor). Known as the most competent and impartial person who ever held the position in Athens, Aristides acted in the interests of the city above all else. His prestige was so great that be became known as Aristides the Just.

The good and fair tax system established by Aristides fell apart during the Peloponnesian War (Sparta vs. Athens,

431 B.C.–404 B.C.). Athenian citizens complained that real and personal property taxes were too high and demanded that the government lower expenditures. The tax assessment system was also perceived as biased and inefficient compared to the earlier standards set by Aristides. The Athenian council decided to reduce property taxes but increased both tariffs and tributes paid by council allies. The tribute from each ally was calculated according to the value of property that came under each state. Taxes assessed in Athens and Attica (Athens's territory) were assessed according to the value and productivity of the land, with the more productive lands receiving higher assessments. As the Peloponnesian War dragged on, the Athenians increased the tribute expected from allies to the breaking point. The tribute was doubled and then doubled again. Ultimately, Athens ran out of money and lost the war.

Alexander the Great (356 B.C. – 323 B.C.) conquered the known world. While he was a military genius, he was also an able administrator. As he moved through Persia, India, Egypt and other parts of his world, he left administrators with explicit instructions on how to implement property taxes. Specifically, he was concerned that there would be revolts in areas that were already conquered. When there were, he was brutal in stopping them. Prior to his conquest, the people were very heavily taxed, and the collected money typically went to the treasury of the king, not to public improvements. Alexander's tack was to substantially cut taxes and use half of the raised funds for public improvements (water systems, roads, ports, etc.) while keeping the remaining half for his treasury. Therefore, the people not only paid fewer taxes while receiving more benefits for their taxes, but they were also far less likely to revolt against his administrators.

From roughly 200 B.C. to 300 A.D., Romans paid property taxes on the value of land, buildings, livestock, trees, vines and other personal property. When Julius Caesar was preparing for the Gaulic campaign, one of his generals told him there was not enough money to pay for the needed materials. Caesar's response was, "Send out the assessors!" Pothinus once asked Julius Caesar, "Is it possible that Caesar, the conqueror of the world, has time to occupy himself with such a trifle as our taxes?" Caesar's response "My friend, taxes are the chief business of a conqueror of the world."

Only little people pay taxes. ~ Leona Helmsley

Early Roman administrations had tax policies with intended outcomes. Prior to Augustus Caesar, the state sold the rights to collect taxes to private citizens. These people would make significant profits by enforcing Roman tax law. Today we call such people consultants. Augustus put an end to the practice by making Roman assessors public employees. In the early years of the Roman Republic, the tax rate was just one percent of value (land, buildings and all personal property including plants and animals). The tax rate climbed during war and crisis to three percent. However, as Rome expanded public benefits the budget was stretched. Prior to Julius Caesar, over 300,000 people received food from the state. Caesar thought that many of these people should be working instead of receiving public benefits and therefore cut the number of recipients of public welfare in half. The result was that expenditures went down, and with more people plowing fields, the tax revenue increased.

Augustus Caesar was greatly concerned that people were not producing at maximum levels and made other adjustments to the system. One of the more important advances was a reassessment based on flat land rates. He implemented a valuation system based not on what a farmer produced but what a farmer *could* produce. If a farmer worked hard and produced more crops than a less productive neighbor, he still paid the same in property taxes. Economic incentive and maximum use of the land was at the heart of his taxation policy. The tax rate for wealthy farmers became one percent of value per year.

Other Roman emperors were far less insightful. Tiberius Caesar cut back on public improvements and retained huge portions of tax in his treasury. This resulted in a financial crisis where money was in short supply. Over time there were other emperors who implemented disastrous policies that were largely to blame for the collapse of the empire. Public expenditures increased with more expensive entertainment. Entire months of the year became holidays and public welfare systems became very generous. Over time, fewer people produced goods and the tax rates began to soar. Some emperors wanted to reduce the wealthy Senate class and taxed the value of their estates so high that the property was confiscated or the owners were driven away or into hiding. The emperors also began to reduce the silver content of coins. This practically destroyed the economy. In fact, some property owners tried to give themselves up as slaves until it was declared illegal to do so by Emperor Valens (368 A.D.). Eventually the system so completely broke down that there was no longer a monetary system and trade went back to barter. Of course with no ability to pay an army, the entire system collapsed and the barbarians invaded Rome. It has been noted that many citizens were happy to be free of the excessive tax burdens and could once again produce for themselves.

In Roman times assessors were no longer honored but considered evil and low class people who often required military escort. After being criticized by religious leaders for associating with tax assessors in Jerusalem, Jesus Christ said, "The tax assessors and prostitutes are entering the kingdom of God ahead of you." Christ also said, "Render unto Caesar the things that are Caesar's, and render unto

God the things that are God's." The apostle Matthew was a tax assessor.

Medieval Times

It is the part of the good Shepherd to shear his flock, not slay it. ~ Tiberius Caesar

In the 11th century, Lady Godiva rode naked on a white horse through the streets of Coventry, England to protest the tax assessment on her husband's property. He received an abatement. Although poll taxes were prevalent in England, land taxes had existed for hundreds of years, and although the lords and king owned land, most peasants paid taxes by way of rent each year. If the land was especially productive, the rental value was higher. In the tenth, eleventh and twelfth centuries an average peasant paid one tenth (a tithe) of the value of crops to the lord who then passed on a percentage to the king. Peasants were also required to give either an additional one-tenth of their crop to the church or spend one tenth of their labor working for the church.

After 1066, William the Conqueror created an early form of land taxation. Town officials kept cadastral records of everyone who owned property. Each parcel was measured, its value estimated. Each town kept a book of the assessment of each property and the total amount of property tax due for each person. This book was called the *Domesday Book*, and the name lasted for hundreds of years. Some people in England refer to the assessor's records as the Doomsday Book even to this day.

After abusing his power and raising taxes to a confiscatory level in 1215, King John was forced to sign the Magna Carta, which limited the king's power to raise revenue. Taxes from this point on could be collected only with the common consent of his barons. By the sixteenth century, the king's own lands and estates were taxed. In 1689, the English Bill of Rights endorsed a law that the king could not tax without Parliament's consent.

After 1290, personal property taxes were implemented with exemptions for the poorest (i.e., those whose assessments were less than a shilling). The church was also exempt, as were certain items such as a knight's armor and a merchant's capital. The personal property tax rate was one-tenth for those who resided in cities and one-fifteenth for rural residents. These assessments were rough estimates of a person's assets, and underassessment was the norm. The average tax equaled about two shillings per annum, which was about two days' wages for a peasant.

The personal property tax was difficult to administer because many people attempted to hide and move personal property. This practice was especially common among wealthier taxpayers who had multiple residences and moved assets to avoid taxation.

From 1662 to 1689, a hearth tax was administered in England and spread to some continental counties. The tax was an estimate of a building's value. Assessors recorded the number and size of hearths in each home and determined value accordingly. A one-hearth cruck house (typical peasant housing) received a low assessment compared to some mansions that had twenty or thirty heated rooms. This tax was hated and was eventually phased out.

The power of taxing people and their property is essential to the very existence of government. ~ James Madison

In the legend of Robin Hood, the Sheriff of Nottingham collected taxes. The role originated in the tenth century when each "shire" had a "reeve." The shire or sheriff was the most important local government official, and his responsibilities included law enforcement, tax assessing and collection. This position was brought over to the colonies.

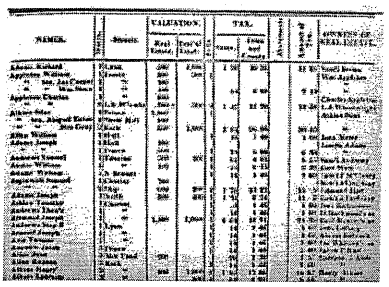

Table. Figures from Boston assessor records from 1691, 1791, 1891 and today.

	1691	1791	1891	Today
Population	5,996	18,038	448,477	589,141
Total value	20,000 pounds	538,200 pounds	$855.1 million	$66.1 billion
Levy	200 pounds	8,000 pounds	$10.8 million	$1.1 billion
Res. Rate	1 penny per pound or $10 per thousand	$14.86	$12.60	$10.15

Colonial Period

In 1620 the Pilgrims landed at Plymouth Massachusetts and began building. After receiving a bundle of arrows wrapped in snakeskin—which was interpreted as a threat from local Indians—they decided to build a fort. The 102 Pilgrims formed a pact that bound them to a set of laws, among them the creation of taxes and assessments. People were generally allocated equal portions of land, but the more productive land was assessed at a higher rate.

In Boston, the Puritans implemented property taxes to pay for the church and the religious education of their children. Regardless of one's religion, it was mandatory that everyone pay the property tax. Taxes from

Boston's towns went directly to the church. This practice lasted for over one hundred years.

So who exactly was the assessor at this time? In Boston up until 1733, the sheriff was the ex-officio tax assessor and collector. Property taxes paid for the expenses of the community—a sharp contrast to the English stamp act and tea tax that were designed to pay for the cost of security in the New World.

The Boston Town Records of 1676 show the name of each taxpayer, the number of acres of land, the value of houses, the number of cows, swine and sheep, the value of mills and the assessment of personal estate. The assessors kept maps that were numbered. Each number had corresponding narratives listing assets, value and tax. Detailed and proportionate maps showed the metes and bounds of property. Assessors used maps of various scale. By 1822, Boston assessing records broke down real and personal property value along with the calculated taxes for each taxpayer.

In Boston, the expenses of local government were low. There were watchmen at night, a multi-tasking sheriff, expenses for common defense, public infrastructure and education. In fact, Boston had the first public school, Boston Latin, established in 1635. The town council met every year at a public hearing and discussed taxes and expenses. Citizens' particular situations were also discussed. The grievances of people who were held responsible for municipal expenses beyond the norm were considered.

The art of taxation consists in so plucking the goose as to get the most feathers with the least hissing. ~ Jean Baptiste Colbert

An examination of a two hundred year old record of a town council meeting in Boston shows that each property assessment and bill laid out before the council required calling upon certain individuals who may have been sick, aged or in poverty. When determining the tax bill for a widow with twelve children, for example, the council voted to not only exempt her from property taxes but grant her a certain number of shillings quarterly out of the general tax fund. Conversely, a Mr. Phillips, who ran over three light posts while riding drunk down Tremont St. on a horse and wagon, was called before the council and told he would not only be required to pay his property tax bill but also the cost of repairs.

There was a general property tax assessing the value of land, buildings, animals and all personal property. The assessors had accurate records as to ownership, number and types of animals and all personal property including intangible assets. At an early town meeting, voters directed the town council to publish and distribute a complete list of all taxpayers together with the amount and base of their taxes. For years there had been rumblings of inequitable assessments, abatement irregularities, and residency fraud (i.e., moving assets to another town when the assessors were coming).

Note in the table that the tax rate is lower today, but the assessments are probably closer to market value. It has been common throughout history that property is underassessed compared to market value. In the *Memorial History of Boston* it is stated that property is worth approximately five times its assessed value. The theme of underassessment has repeated itself throughout the history of assessing property values.

As for the rest of the northern colonies, similar systems were in place, but the Southern colonies had already established that property taxes were not in the interest of the wealthy classes who owned large estates and significant personal property. The south opted for a greater focus on poll taxes.

Early United States

During the Revolution, the colonies agreed to raise taxes (mostly through property, except in the south where the tax system was more dependent on poll taxes) by state quotas. This system did not work well; in fact, states did not meet their quotas. As a result the Continental Congress spent far more cash than it had; the money was borrowed and not paid off until 1834.

But in this world nothing is certain but death and taxes. ~ Benjamin Franklin

During the debate for the U.S. constitution, delegates grappled with the revenue issue. Advocates pushed for a national property tax, but because of the interest of the large estates of the southerners, no agreement could be reached. The tax clause in the constitution (the same clause that apportions representatives) states that all direct taxes (as opposed to indirect taxes like tariffs) should be apportioned among the states according to population. Ultimately, the primary sources of federal government revenue for the Civil War were tariffs and sales of public land.

There were attempts to implement national taxes with quotas apportioned among the states by population. There were two primary camps after the revolution: the Alexander Hamilton camp that thought there should be a larger central government with greater revenue raising capacity and the Jefferson camp that thought revenue should be raised locally because it more suits a democracy. The first camp also argued that the country should push for industrial development, while the latter pushed for a more agrarian society to foster independence and democracy. Hamilton was the first Secretary of the Treasury of the United States. He was a financial genius for the country, helping create the foundation of the capitalist system that we have here today; however, the issue of taxation turned into a disaster for him and his party.

The Washington and Adams Administrations attempted to implement various national taxes that created rebellions such as the Whiskey

Rebellion and the Fries Rebellion. In 1797, John Adams was greatly concerned that war with France was imminent. He required revenue to pay for a force to resist the French. Congress enacted a national property tax apportioned by population. Two million dollars was to be raised with Pennsylvania's share at $237,000. The tax became known as the window tax because assessors were to assess real estate according to the number and size of windows and doors of each house in addition to a land tax. The German settlers of Pennsylvania were outraged because it reminded them of the much hated hearth tax in Germany. John Fries became the leader of the tax protesters. Small bands were formed to search for federal assessors who were coming to count and measure windows. These bands intimidated, beat up and ran assessors off to the county line. In one case three assessors were captured and brought to Enoch Roberts Tavern and held for some time. Their papers were destroyed. The sheriff went with thirteen or fourteen men to the Inn to arrest the responsible parties. He captured nineteen men and held them at the Inn when a party of 400 men came to try to rescue prisoners. John Fries negotiated the release of the assessors' kidnappers. The sheriff sent word to President Adams, who rallied troops to arrest the parties involved. John Fries was captured and convicted of various charges including hindering assessors in their duties. He was sentenced to death. There was much consternation regarding his sentence, and the governor was pressured to repeal the sentence and release him. At the last minute Fries was pardoned due to irregularies at the trial. The tax was repealed.

Another early rebellion took place in Massachusetts resulting from excessive property taxes and court rulings on farmers' debts. Daniel Shays, a former Revolutionary War captain, led the armed rebellion. His group took over a courthouse and demanded lower property taxes along with more protection for farmers from foreclosure and "sound money" polices. In the end, the rebellion was put down by Federal troops. There were death sentences issued, but they were commuted.

Death and taxes may be inevitable, but they shouldn't be related. ~ J. C. Watts, Jr.

Throughout the nineteenth century, most state and local governments raised their revenue through the property tax, though the south continued extensive use of poll taxes with some property taxes. Most state constitutions required uniformity of taxation. The administration of taxes came primarily through the sheriff's office where the sheriff continued to be law enforcer, tax assessor and collector. One finds that the more rural and further west you went in the United States, the more recent the separation of law enforcement and financial responsibilities. Most of the western and rural states did not separate the role of sheriff from that of financial officer until the late 1800's.

Wyatt Earp moved to Tombstone Arizona in the late 1870's. He was the most famous lawman in the country, but he retired and went to Arizona to make his fortune. Once there, he became engaged in town politics. His brother Virgil became chief of police to help protect the brothers' financial interests. Wyatt signed on as deputy sheriff to supplement his income as owner of a gambling concession in a saloon. While it is well known that the shoot-out at the OK corral took place in 1881, few people know that Wyatt ran for the office of sheriff. In Tombstone, as elsewhere in the rural west, the sheriff was both law enforcement officer and tax assessor/collector, as was Wyatt Earp's opponent, incumbent Sheriff Johnny Behan. Compared to Behan, who might be called a cowboy Democrat by modern standards, the Earp brothers were urbanized Republicans. Due in part to the financial officer's unchecked power in Tombstone, Wyatt Earp was unable to defeat Behan.

Before becoming U.S. President, Abraham Lincoln was a general attorney, whose responsibilities included trying murder cases, preparing estates and wills, and even representing property taxpayers in the Illinois courts. Yes, Lincoln was a actually a property tax attorney: a tax rep. There were three famous cases that he tried:

1. The owner of a ferryboat moved his boat out of its assessing jurisdiction on the lien date. The assessor taxed the boat at a normal assessment and Lincoln appealed the case in court, arguing that the boat was not in the jurisdiction of the assessor on the lien date. He won the case.

2. Another case was a valuation issue for The Illinois Central Railroad. The railroad was under construction and approximately half complete on the lien date. Lincoln contended that the property was assessed as though the work was completed, but that the assessment should have reflected its true value as half constructed. He won this case for the biggest legal fee of his life: $5,000.

3. He tried another railroad case on an exemption issue and won that case also.

Twentieth Century

By the end of the 1900's, it was widely felt that the tax system in the United States could not equitably tax the complicated economy. There were various reform movements to implement sales and income taxes and reduce reliance on property taxes. Part of this reform effort intended to narrow personal property taxes especially for homeowners and intangible assets. Presidents Cleveland, McKinley, T. Roosevelt, Wilson and others began to push for lower property taxes and the implementation of sales and income taxes. State by state things changed, and by 1913 the sixteenth amendment was passed allowing for direct taxes without apportionment and income taxes.

By the time of the Great Depression, people's incomes began to drop. With so many unemployed, the property tax collection rates dropped. The result was fiscal reform throughout the country. Many states began to implement sales taxes and cut property taxes. This is the period during which many homestead exemptions were created. In 1932 and 1933, sixteen states also implemented property tax limitation laws.

What is the difference between a taxidermist and a tax assessor? A taxidermist takes only your skin. ~ Mark Twain

Two other reasons for such major reform were the institution of prohibition and the booming 1920's economy. Alcohol tax revenues from licenses and taxes (formerly a major source of revenue) declined to nothing for cities, states, and the federal government. This loss combined with added expenses on enforcing the new law. Personal incomes, meanwhile, were rising, and property taxes didn't seem overwhelmingly burdensome.

Income taxes, which had stayed low and affected few people until World War II, nearly doubled as a percentage of one's income from 11.6% in 1929 to 21.1% in 1932. On the local level, property taxes doubled from 5.4% of people's income in 1929 to 11.7% in 1932. The tax delinquency rate rose to over 30%. The rate in some areas, especially rural communities, was much higher.

In 1933, prohibition ended, greatly increasing revenue at all governmental levels. In 1932, the federal government collected no liquor tax revenue. In 1934, $259 million was collected, and in 1939, $624 million was collected. The tax rate was 100%. Despite the high tax, prices of alcohol came down significantly.

Hundreds of taxpayer groups formed across the country to address and demand real tax reform. In 1934, the National Association of Assessing Officers was created and eventually become the International Association of Assessing Officers.

Some of the major tax reforms of the first half of the century:

- Narrowly defined personal property taxes on citizens and almost complete elimination of intangible property taxation;
- Creation of various exemptions for sick, aged, poor, farms, homesteads;
- Creation of circuit breakers were to limit the percentage of one's income going to property tax;
- Creation of property tax limitations in a large number of states.

After World War II, the economy grew at significant rates along with people's incomes and total property tax collections. However, property taxes as a percentage of total revenue began to drop. More notably, as a source of state revenue, property taxes were supplanted by sales and income taxes. Even at the local level, property taxes as a percentage of total tax revenue declined as cities began adopting sales and income taxes. In 1927, property taxes accounted for 97.3% of total local tax revenue; today the total is less than 75%.

The wisdom of man never yet contrived a system of taxation that would operate with perfect equality. ~ Andrew Jackson

During the 1970's, states that had not implemented property tax limits came under increasing pressure from referendum votes and court cases. On June 7, 1978, Proposition 13 passed in California, limiting the assessment to current value plus 2% per year. When the property sold or was newly constructed, the assessment process began again with the new sale price.

Massachusetts after years of taxpayers' complaints and failed attempts to lower property taxes:

- implemented state sales tax and distributed revenue to cities and towns in 1967;
- implemented a state lottery to distribute revenue to relieve property tax pressure in 1971;
- increased state income and sales taxes for revenue sharing in 1975.

Property taxes still did not decline and during the same time period, Massachusetts courts made the following decisions:

- Springfield mandated 100% valuation in 1961.
- Sudbury mandated the predecessor of the Department of Revenue to enforce 100% standard in 1974.
- The classification amendment enabled cities and towns to tax commercial, industrial and personal property at a higher rate than residential property to avoid a massive tax shift.
- The Tregor decision cost Boston tens of millions of dollars in abatements when it lost a disproportionate assessing case.

Finally on November 4, 1978, Proposition 2½ passed, severely limiting the amount and growth of property taxes.

The past thirty years have led to advances in assessing practices through the use of statistics, cadastral maps, advances in technology and various refinements of old ideas.

Conclusion

Gross inequalities may not be ignored for the sake of ease of tax collection. ~ Owen J. Roberts

Since the beginning of civilization property taxes have been a major source of revenue for most governments. Oliver Wendell Holmes said "Taxes are what we pay for a civilized society." There have been good taxation policies created by admirable assessors like Aristides the Just and disastrous ones invented by corrupt leaders such as the latter Roman emperors. While modern assessors are mandated to develop more fair and accurate assessments than most of our predecessors, the pressure to have a fair tax system has always existed. It is not enough to have an equitable tax system; the taxpayers need to under-

stand that they are paying their fair share. The tools at our disposal, combined with advances in methodology and the lessons of the past have put us in a more favorable position to make intelligent decisions. Our everyday decisions have significant consequences on residential and commercial taxpayers. We need to have a balanced view that considers our obligations to both the taxpayers and their jurisdictions. People make the difference in making the system better or worse. Those people are us. It is up to us to think, work hard, be prospective, anticipate problems, and come up with creative solutions to those problems. The best means to develop an understanding of improvements in assessing is to pursue education. Take classes through the IAAO and other appraisal and assessing groups. Learn from each other when opportunities such as conferences present themselves. Most importantly, perhaps, learn and prioritize the responsibilities within your own jobs. You may come up with answers to complicated issues if you try. Strive to become the modern day Aristides. ■

No government can exist without taxation. This money must necessarily be levied on the people; and the grand art consists of levying so as not to oppress. ~ Frederick the Great

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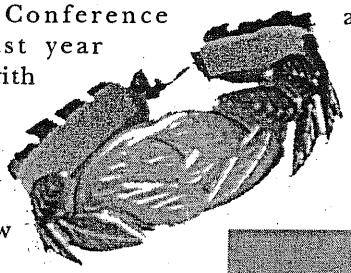
Richard Henry Carlson has been the Director of Valuation for the City of Boston Assessing Department for eleven years, helping to develop the most accurate real estate assessments in the city's history as measured by descriptive statistics and the lowest number of taxpayer complaints in twenty years. Richard has formulated multiple linear regression equations for valuation of residential properties and has implemented new valuation techniques including the use of geographic information systems. He has worked to resolve thousands of appeals at the Massachusetts Appellate Tax Board and has been actively involved in the development and implementation of tax policy as well as the valuation of all commercial, industrial and personal property assessments in Boston. A member of both IAAO and MAAO, Richard has a Bachelor of Arts Degree from the University of Massachusetts at Boston with majors in Political Science and Economics.

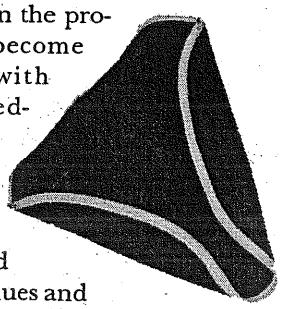
A Man of Many Hats: Richard Henry Carlson

One of the highlights of this year's Annual IAAO Conference on Assessment Administration was Richard Henry Carlson's animated presentation on the History of Property Tax. Richard recalls the event and describes how he came to be an assessor of so many hats.

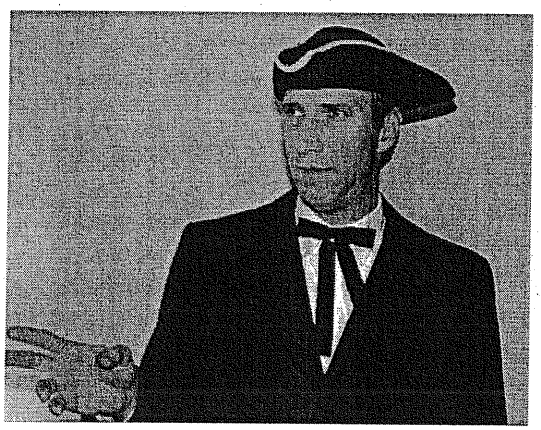
The IAAO Conference in Boston last year provided me with the unique opportunity to present a history of property taxes to fellow professionals.



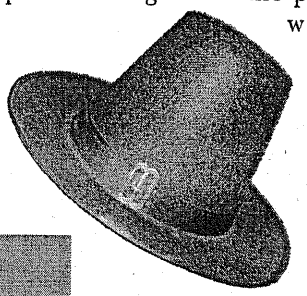
Having long been a student of Ancient, European, and American History, I have conducted extensive research on property taxes in Boston, and have sifted through old tax records from the 17th through the 20th centuries. In the process, I've become familiar with the proceedings of colonial town meetings and have assembled tax rates, values and levies from 1691, 1791, 1891, analyzing them and comparing them to those of 1991.



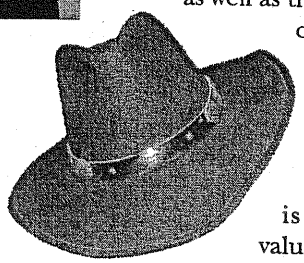
Using my knowledge of history and my eighteen years of experience in Boston's Assessing Department to compliment my research, I detailed the impact of property taxes over the course of history, from the system of high property taxation under the later Roman emperors through the failed attempts at implementing a national property tax after our Revolutionary War. Not only did I stress how much has changed since then, but I illustrated how many similar policy issues have populated the historical landscape for thousands of years, considering both macro and micro policy issues—those of the state and nation and those of the average taxpayer.

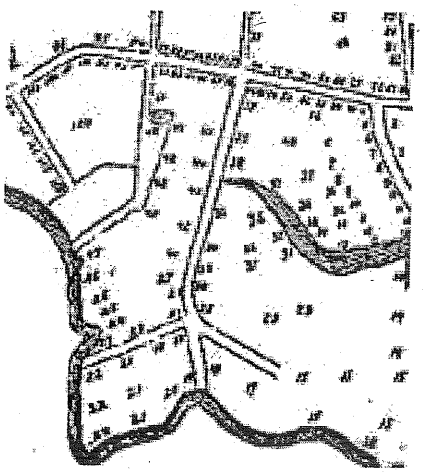


With a flair for the dramatic, I discoursed and dressed as a 19th century sheriff, given that he was also a tax assessor. As my chronological presentation continued, I changed hats, wearing a Roman emperor's laurel, then a proud pilgrim's hat followed by a colonial tricorn hat and a 1930s fedora. Hopefully, the costume changes not only informed but entertained in a pointed fashion. I thoroughly enjoyed presenting the paper and was most grateful for the keen attentivness of my fellow assessors.

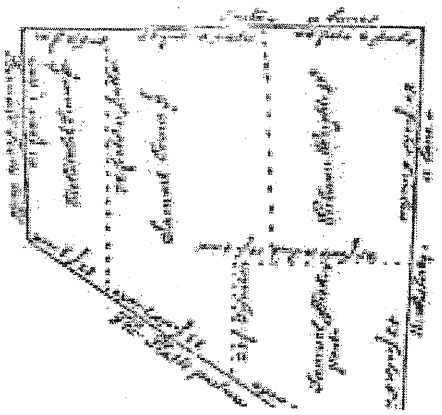


A very special thanks to Commissioner Rakow and the IAAO Education Committee for allowing me to share my passion and knowledge of the history of property taxes. I hope my presentation enlightened all to the historical record as well as the value of our assessing tasks and profession. Indeed our work is of great value.





Photos: courtesy of Richard Henry Carlson.

Above: Richard and some of his many hats: a Roman laurel, a 16th century Pilgrim hat, an 18th century tricorn hat, and a 19th century sheriff hat.

Left and Right: Some of the 17th Century assessors' maps Richard studied in preparing his presentation.