

C, D, AND E. THE INHERITANCE TAX, CORPORATION TAXES, AND BUSINESS TAXES, LICENSES, AND FEES.

The inheritance and corporation taxes, as well as most of the business taxes, licenses, and fees, are reserved for the state.

The county receives a fee of \$1.50 for each liquor license, of which the clerk of the peace receives one-third.

Clerks of the peace, for issuing any license, charge a maximum fee of 50 cents, which reverts to the county.

MUNICIPAL REVENUES.

The revenue system of the cities is similar to that for the counties and requires no special description. In many cities, however, horses and mules are subject to a per capita tax. Local laws and customs which authorize this and other special taxes contribute to make the general property tax almost wholly one on realty.

Specified cities are authorized to levy on public utilities franchise taxes at rates specified in the statutes. A city may likewise be authorized to levy certain business taxes and licenses. The statutes authorize special improvements in designated cities to be paid for partly by special assessments levied on the property abutting the improvement.

SCHOOL REVENUES.

The schools are supported by the state school fund, which is made up of money derived from various in-

vestments in bank stock, railroad bonds, etc., and an appropriation from the state treasury, as well as by a county levy and by special school district levies. The receipts from tavern and marriage licenses accrue to the school fund.

The school districts may borrow money and levy any tax sufficient to pay interest and provide for a sinking fund to repay the loan.

LEGISLATION AFFECTING REVENUE LAWS: 1913.

Companies operating branch stores, warehouses, or distributing places within the state, which have their principal places of business outside the state, are required to pay for each county an annual license tax of \$10, and in addition at the rate of 10 cents for each \$100 in excess of \$5,000 cost value of goods, merchandise, or other property received for sale.

Manufacturers, except producers of alcoholic liquors, steam, gas, or electricity, and farm products for home consumption, pay for each factory an annual license tax of \$5 and $\frac{1}{10}$ of 1 per cent of the gross receipts of the preceding year.

Annual registration fee for motor vehicles changed to \$5 and of motor cycles to \$3. Hunting license: Resident, \$1.10; nonresident, \$10.50; fishermen: nonresident, \$3.50; fishing boats, \$50; law licensing nonresidents to catch clams is repealed; dyers and scourers are required to pay an annual license of \$10; laundries, \$25; mercantile agencies, \$10; menhaden fishing vessels using purse nets, steam, or other power, 125 net tons and less, \$100; over 125 tons, \$200; sailing vessels, \$25; tonnage tax on boats engaged in the oyster business, \$3.50 per ton.

Marriage license, \$3; certified public accountant: examination fee and certificate, \$25.

DISTRICT OF COLUMBIA.¹

The District of Columbia is a Federal municipal corporation over which the Congress of the United States has supreme legislative control. The executive power is vested in a board of three commissioners, appointed by the President of the United States. Congress has granted to this board power to adopt local police, health, building, and other regulations.

The District derives its revenue from the general property and special corporation taxes, an elaborate system of privilege taxes on various occupations, and also from appropriations by Congress from money of the United States, under the act of June 11, 1878 (20 Stats., 104):

To the extent to which Congress shall approve of said estimates, Congress shall appropriate the amount of 50 per cent thereof; and the remaining 50 per cent of such approved estimates shall be levied and assessed upon the taxable property in the District of Columbia.

OFFICERS.

The officers most directly concerned with taxation are:

- (1) Assessor of the District, appointed by the commissioners.
- (2) Board of assistant assessors, composed of five members, appointed as a permanent board by the commissioners.
- (3) Assessors of real estate, composed of three members of the board of assistant assessors, designated by the assessor, for the assessment of real estate.
- (4) Board of personal tax appraisers, composed of the assessor and two assistant assessors, designated by the assessor for the assessment of personal property.
- (5) Board of equalization and review of real estate assessments, and board of personal tax appeals, composed of the five assistant assessors and the assessor who acts as chairman.
- (6) Collector of taxes of the District.

DISTRICT REVENUES.

A. GENERAL PROPERTY TAXES.

1. Base—

a. *The property included and exempt.*—Property, real and personal, is subject to taxation except as specially exempted. There is no definition of real and personal property for purposes of taxation.

Exemptions in addition to public property are: Churches; institutions of public charity; public libraries; property used for educa-

¹ This compilation is derived mainly from the following sources: The Code of Law for the District of Columbia, compiled by Wm. F. Meyers. Washington, Government Printing Office, 1911. United States Statutes at Large. Methods of Assessment and Taxation in the District of Columbia, compiled by Dr. William Tindall, 1911. The Government of the District of Columbia, by Walter Fairleigh Dodd. Washington, John Byrne & Co., 1909.