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**SEEK FACTS BEHIND BIG TAX INCREASE**

**Investigation in Illinois Has Shown That While Federal Economy Cuts Taxes, Others Boosted**

Search for the facts behind the alarming growth of every Illinois property owner's tax bill was undertaken some months ago by the legislative and research departments of the Illinois Chamber of Commerce. A summary of the report of these findings are now ready for the public.

Need for such an investigation was pointed out when it was learned that the taxes on a piece of property whose actual value in 1915 was \$20,000 were \$36.66 in that year while the same piece of property, without considering any advance in value, was taxed \$85 in 1925.

The investigation has revealed that the appropriations passed by the general assembly at Springfield had increased more than 500 per cent between 1915 and 1925. Quoting the National Industrial Conference board the summary of the state chamber says:

**Taxes Absorb 36 Per Cent**  
"More than 36 cents out of every dollar of the combined net income of all incorporated business concerns in the United States was absorbed by tax levies of the federal, state and local governments in 1924 as against 27.7 cents in 1923."

The total amount contributed by the corporations of the United States toward the support of the federal, state and local governments in 1924 was, in round numbers, \$2,500,000,000, which sum paid out of a combined net income of \$6,900,000,000. Of the total tax, half of it went into the treasuries of state, municipal and smaller governmental bodies.

**Dividend Average**  
It is also pointed out that while the total amount of taxes paid by corporations in the United States in 1924 represented 2.1 per cent of their combined gross receipts, the total of dividends paid by all corporations represented only 3.6 per cent of their gross receipts.

In a previous survey it was found that in 1924 one-half of all the taxes paid in the United States were collected in six states; New York, Pennsylvania, Illinois, Ohio, California and Massachusetts. A third quarter of the total taxes of the United States were paid by another group of nine states, leaving the remaining one quarter to be paid by the rest of the thirty-four states. Illinois paid over seven per cent of the total taxes of the United States in 1924.

Between 1919 and 1924, federal taxes per capita in Illinois decreased over 40 per cent while state and local taxes in the same period increased over 43 per cent. In other words, these savings in federal taxes were more than absorbed by state and local taxes.

Also, federal taxes in Illinois in relation to state incomes, between 1919 and 1924, decreased nearly 33 per cent while state and local taxes in relation to state incomes increased over 61 per cent. Figuring state taxes alone in Illinois between 1915 and 1925, the total equalized assessment of all taxable property in the state jumped 67 per cent. Further, the state tax rate in the same period increased 54 per cent.

**Increase, Valuation**  
Now another thing. In 1915 taxpayers in Illinois paid taxes on one-third of the actual value of their property at the rate of 55 cents on each \$100. In 1925 they paid taxes on one-half of the actual value of their property at the rate of 85 cents on each \$100.

Figure it out for yourself. A merchant or farmer or corporation or real estate owner or any other property owner with taxable property whose actual value was placed at \$20,000 paid, in 1915, 55 cents per hundred on one-third;—that is, \$36.66 on \$6,666. In 1925, on the same property at the same value, he paid 85 cents per hundred on \$10,000 or \$85—an increase of 131 per cent. Of course, if the property increased in value during the period he paid a proportionate increase in taxes.

A bulletin just issued by the census bureau of the United States shows that in 1924 the excess of governmental cost payments over revenue receipts in Illinois was \$69,000,000 by far the largest of any other state. This increase indebtedness is the more remarkable when it is shown that 21 other states showed a credit.

**Biggest Appropriation**  
Notwithstanding this large increase in the state debt, the Illinois general assembly in 1925, during a session which lasted six months, appropriated by far the largest sum of money ever authorized by a legislature in this state.

The process by which this was accomplished is of exceeding interest to taxpayers.

Under the new civil code adopted by our general assembly in 1917, the heads of all state departments every two years hand in to the director of finance and the superintendent of the budget estimates of the money needed to run their departments during the ensuing two years.

These estimates are then revised and submitted by the director of finance and the superintendent of budget to the governor, who in turn, submits them to the general assembly with his recommendations.

(In discussing figures in this article round numbers are used in place of exact amounts.)  
At the close of 1924, when governmental cost payments were exceeding revenue receipts in Illinois and taxes

were mounting higher, state department heads asked for \$285,000,000 for the period beginning July 1, 1925 and ending June 30, 1927.

This sum was then revised and cut down to \$273,000,000, a reduction of \$12,000,000. This amount was recommended by the governor to the general assembly.

**Is Generous**  
Then the general assembly turned around and very generously appropriated not only \$16,000,000 more than the governor recommended, but nearly \$4,000,000 more than the state department heads asked for in the first place!

The governor vetoed six of the eighty-seven appropriation bills passed, but even this left net appropriations of \$12,000,000 more than he recommended and \$600,000 more than the state department heads had asked for.

And this in the face of the fact that in ten years, from 1915 to 1925, appropriations by the general assembly of Illinois increased 500 per cent!

**Ten Years Increase**  
The leaps and bounds by which appropriations in Illinois have jumped 500 per cent in ten years are shown by the figures for each session, those figures being given in exact amount instead of in round numbers:

1915-16	47,503,279
1917-18	50,558,441
1919-20	172,548,128
1921-22	170,486,110
1923-24	231,631,215
1925-26	285,907,382

It is interesting also to note how some of the expenses in the state departments have increased from 1915 to 1925, figures being given in round numbers, as follows:  
Salaries and wages of state employees (except state officers) increased 162 per cent.  
Salaries of state officers increased 3 per cent.  
Printing and stationery increased 150 per cent.  
Operation cost increased 200 per cent.

What the Illinois tax payer is most interested in just now, however, is what the present general assembly is going to do with his money.  
**Budget for 1927-28**  
The budget for 1927-28 recently sent to the general assembly by the governor recommends a total of \$236,000,000, a cut of \$6,000,000 under the amount asked for by the state department heads.

This sum is \$36,000,000 less than the approved budget of 1925 but is still \$5,000,000 more than the appropriations for 1923-24 (up to that time the largest ever made by a general assembly in Illinois) and an increase over 1917-18 of 372 per cent!

One purpose of this article is to bring forcibly to the attention of Illinois business men the hole this huge burden of federal, state and local taxes is making in their incomes and the fact that the money saved by reduced federal taxes is more than absorbed by state and local taxes.

The other is to impress upon the members of the general assembly now in session at Springfield the necessity of holding down appropriations to the very lowest point consistent with proper administration.

Certainly an increase in appropriations in ten years of 372 per cent is something to be reckoned with.

**RED CROSS CHAPTER APPEALS FOR FUNDS**

**Chairman Forgan of Chicago Has Sent Out Letters Urging Flood Aid**

The president of the United States has issued an appeal to the people of this country to assist the sufferers from the floods in the Mississippi valley. The disaster is daily assuming vaster proportions, both in respect to the size of the area affected and the number of people involved. The need for relief is urgent and assistance of vast extent must be rendered.

The committee appointed by the President after a careful survey of the situation has decided that a fund of five million dollars is needed. As Chicago is the chief commercial and industrial center of the Mississippi valley, it seems to me that our quota should be not less than \$750,000. The carrying out of relief work has been entrusted by the president and the governors of the affected states to the American Red Cross, incorporated by congress for such purposes, and the only properly equipped organization in existence to render immediate help. It has already sent its trained personnel to the affected districts, and it has contracted to the extent of hundreds of thousands of dollars for supplies needed to bring relief to the sufferers. It is hoped that there will be an immediate generous response to the appeal of the President. Those wishing to contribute should make checks payable to the American Red Cross and send them to the Chicago chapter of the American Red Cross, 616 S. Michigan avenue, Chicago, Ill. (Signed) James F. Forgan, Jr. Chairman, Chicago Chapter, American Red Cross.

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