

SAYS TAX AMENDMENT OPPOSED BY MINORITY

**Harrison B. Riley, President of
Title and Trust Company,
Address Realtors**

People of large incomes who own little property, people employing competent tax agents, and those who control organizations of such magnitude that the assessor can only make a feeble guess as to values, make up the opposition to the tax relief amendment to the state constitution to be placed before the voters at the November elections, Harrison B. Riley, president of the Chicago Title and Trust company told the tenth annual convention of the Illinois Association of Real Estate Boards in session at Kankakee last week.

Protest against passage of the amendment to permit the legislature to distribute state taxes more equitably over various forms of wealth, comes from a small but influential minority who are not now over-taxed, declared Mr. Riley, who asserted that the heavy tax on real estate is slowly confiscating the lands of Illinois.

In answer to charges that the amendment would permit oppression of certain classes Mr. Riley said:

Declares Farmers Oppressed

"Those who oppose the amendment are convinced that a change in our tax system will not improve their fortunes. These people are satisfied for they suffer no oppression. Their ox is not gored.

"But the people who are oppressed, whose ox is gored, are people of moderate means—the farmer, the homeowner, the tenants, and small merchant, as well as those puritanical few who schedule their personal property at fair value. This is not a mere pos-

sibility of oppression. It is the real thing. It is not imposed by a wicked and arbitrary legislature, but by the constitution itself and that we must amend. There is no other way. Governments must live. The work of civilization must go on, and if legislation is impossible to broaden the sources of tax supply, by reason of constitutional limitations, then the present sources of supply must carry the increasing burden.

"It is common and just that an increase of governmental powers should be scrutinized with care by the people lest new powers bring new oppressions. It is also true that the various citizens considering the question will view the proposed change with careful thought as to the possible effect upon their own fortunes.

Some Want No Change

"But when the objections proceed from those not now over taxed, their arguments should be considered with some care, and particularly should that be the case where the complaints are light-minded and deal with mere possibilities.

"Those of large incomes and small property; or those employing competent tax agents; or those who control concerns of such magnitude that the assessor can only make a feeble guess as to value, tell us that no change in taxing methods is desirable.

"The power to tax is the power to destroy according to the legalistic theory. The power to tax only one class of wealth, the land, turns the theory into a fact. Out of which grows the present demand for the construction of lines of transportation by special assessment, the importation of experts, so-called, to raise assessed values of land and the fact that the owner or user of land is slowly but surely being deprived of his property by due but unjust process of the law."

Members of the Illinois Association of Real Estate Boards are making an

intensive campaign for the tax relief amendment to be carried into every part of the state.

A. C. Everingham, of the state headquarters in Chicago, addressed the convention on "The Tax Amendment—Organization for Results," and reports were made by various local boards on activities concerning the amendment.

Mr. and Mrs. Walter Norton of Evanston have taken the Jules Salmen home at 1018 Ash street. Mr. and Mrs. Salmen have moved into their new home at 420 Linden street, which has just been completed.

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