

T H E

ASSESSMENT INIQUITY.

How the Farmers of West Virginia are
Subjected to Double Taxation.

THE history of the great wrong now being practiced upon the people of West Virginia, known as the "double taxation fraud," is one that every voter in the State should familiarize himself with to the end that he may be posted on the subject and assist by his vote, next October, to wipe out the wrong. The object of this circular is to furnish a concise and reliable history of the matter, and one that can be verified by history and the published record.

For many years prior to the late war, Virginia, (the old State) exempted from taxation all the products of the workshop and the farm, assuming that the taxation of the farmers' acres carries with it taxation of whatever those acres produced; that is, the value of the soil was gauged entirely by its capacity for production. This principle exists throughout Christendom, and was never questioned until the late novel discovery was made by the Supreme Court of West Virginia.

The framers of our first constitu-

tion, that of 1863, were so thoroughly imbued with this idea that they did not think it necessary to include the products of the farm in the exemption clause of that constitution, but contented themselves, in their legislative capacity, with re-enacting, in the main, the exemption law of old Virginia into the statutes of the new State.

The exemption law received the sanction and approval of the best legal minds of the State of all parties. It was re-enacted by five different Legislatures of the State, viz: 1863, '68, '75, '79 and '81. It passed the scrutiny of two constitutional conventions—1863 and 1872. It existed for twenty years unquestioned and unchallenged by both men and parties.

Its repeal was never demanded by a Republican administration of the State upon the plea that more money was needed to defray current expenses. Under its operations the Republicans obtained enough money, and without revaluing the lands every seven years, to defray the current expenses of gov-

ernment, to build three thousand school houses, to begin and forward nearly to completion all the public buildings of the State, except the present capitol building at Charleston, and to complete the most of them, and to discharge many other extraordinary expenses growing out of the war and the unsettled condition of the State in its infancy. Besides all this, it enabled them to turn over to their Democratic successors, in 1872, over \$200,000 in cash and not a dollar of indebtedness against the treasury.

If it was possible, under this exemption law, to do all this between 1863 and 1872, is it unreasonable to expect that it could do the same between 1872 and 1884, especially when we consider the fact that since 1872, the Democratic House twice re-valued our real estate, adding over twenty-two millions of dollars to the assessable valuation of the realty of the State?

In 1882, after a floating debt of over three hundred thousand dollars had been created, and which exists to-day, it was found that the taxes did not furnish enough money to defray the current expenses of the government—even your capitol building at Charleston cannot be completed without a further appropriation by the Legislature that is to be elected this fall.

This circular will contain no charges nor insinuations as to the cause of this condition of our State treasury. Its only object is to give to the people a plain statement of historical facts—facts that are corroborated by every volume of our Legislative records, leaving both the cause of the evil and its remedy to the intelligent judgment of the people upon the ascertainment of all the facts.

At the session of the Legislature of 1882-3, a caucus of the Democratic members was called to consider

the forlorn condition of our bankrupt treasury. The existence and proceedings of that caucus were made public by an editorial article published in August, 1883, in the *Greenbrier Independent*, of Lewisburg, one of the ablest and most prominent Democratic newspapers in the State; and what gives it greater significance is the fact that it is published at the home of one of our judges of the Supreme Court. It is important to understand this fact so that every reader of this circular will know that its assertions are based upon published Democratic acknowledgments, *and come from a person who is believed to have been present at that caucus.*

The Governor called the attention of this Democratic caucus to the fact that the treasury was exhausted, and to the further fact that an apparent conflict existed between the law exempting farm products from taxation and a certain decision of the Supreme Court in the case of the Chesapeake and Ohio Railroad *vs.* Joseph Miller, Auditor; and yet, that exemption law received the Governor's vote as a member of the Legislature of 1879, and had received his signature as Governor of the State when it was re-enacted in 1881. The scheme of repealing the exemption law and compelling assessors to list all farm products was agitated at this caucus. But the Legislative Democratic members, fearing the just indignation of the people at such an act, refused to take action in the matter, and devised another scheme by which the desired object could be accomplished without stirring up public indignation by a repeal of the exemption law. The plan of "executive instructions" was devised by the caucus, and the responsibility was thrown by the cowardly act of this Democratic

caucus upon the shoulders of the Governor.

The celebrated instructions were then framed, which have since become familiar to every tax-payer in the State, and were issued through the Auditor to the Assessors of the State; which compel the listing of every species of farm products, stock, etc.

It will thus be seen that in no possible manner or way can the Democratic party of West Virginia escape the responsibility of the act that adds to the tax schedule the farmer's wheat and corn, sorghum and tobacco, horses and chickens, reapers and grind-stones and everything else by which and only through which their land is made valuable and rendered liable to taxation. A Democratic Legislative caucus devised and drafted the "instructions." It will not do for that party to attempt to repudiate them now, as it tried to do at the Charleston convention. None but Democrats had a hand in originating them, and none but Democrats had a hand in enforcing them. Democrats may attempt to appease popular indignation by resolving against these "instructions," as they did at Charleston in May last, but they cannot reverse history, nor obliterate the record. *If the Democratic Party had not been in power in West Virginia, the farmers of the State would not now be compelled to list their products and stock for taxation.*

If any further proof is needed that the Democratic party of the State is responsible for this double taxation of the farmer, it is furnished by the action of the late Democratic State Convention, in nominating for Governor a man who excused and virtually defended the assessment instructions in all of his speeches made prior to his nomination, and in the nomination of a State ticket, all the members of

which have views in common with the Governor on this question; also in the renomination of two members of the Court that sanctioned, revised and corrected the instructions. The nomination of Mr. Faulkner for Governor would have been a repudiation of the Executive assessment instructions, but the nomination of Mr. Wilson is an absolute endorsement of them, and no amount of political wriggling can release the Democracy from responsibility for the act.

Public indignation became so strong in the State against this outrage, the Democratic administration determined to secure a decision of the court as to the constitutionality of the exemption law, and thus relieve that party from the odium of the outrage. A case was made up. The Assessor of Brooke county, who had refused to list farm products, was brought, by writ of mandamus, before the Supreme Court of the State to show cause for such refusal. The case was argued by able counsel on both sides. The decision of the Court was that County Assessors were compelled to obey the instructions of the Governor and Auditor, without regard to the law; but the exemption law was not touched upon nor referred to by the Court, although the argument of one of the counsel was confined entirely to the constitutionality of that law. The position is this: A statute of the State is superseded by the dictum of the Governor, and our highest Court says it is right without passing upon the statute thus superseded. Under such a stretch of Executive authority it would only require instructions issued under the great seal of the State to compel the listing of your churches and cemeteries, school houses and public libraries, and even the marble tablets that affection has placed above the remains of your honored dead, along

with your farm products, in the list of Democratic tithables. If it were not for the oppressions and hardships that are inflicted upon the farmers of the State by this decision it would be too ludicrous to discuss.

Under this decision the farmers of the State are compelled to pay taxes upon their lands which have been revalued, and in many cases, largely advanced in price, twice since the Democratic party came into power, and also upon everything those lands produce, whether of cereals, roots or stock. Thus the farmer pays a double taxation, and in many cases three and four-fold. To illustrate: A farmer is engaged in the sheep business—an important and growing industry in this State. His sheep pasture is first taxed; second, his sheep are taxed; then if he desires to hold the clip beyond the first day of January for better prices, the wool is taxed in his possession. But the end is not yet; if he desires to keep his money that he receives for his wool in order to educate his children or lay by something for old age, if he has it in his possession on the following first day of January, this same species of property, which was the product of that sheep pasture, is taxed for the fourth time as money. If there is a Democratic farmer in the State who desires to argue in favor of the justice of such a system, let him make haste to do so before the October election comes around, and he again goes to the polls to vote to sustain the party that originated the iniquitous system and is now enforcing and perpetuating it; for after such a ballot is deposited in the box, he should be willing to pay the tax without a murmur or complaint.

This system of double and trebble

taxation; a system that has already nearly depopulated Ireland, is doing more to prevent immigration to our State and to drive our own citizens into other States, where taxation is gauged by honesty, than any other one thing, and if continued much longer will compel the smaller farmers of the State to become renters of their own homes, in order to eke out a scant support for their families.

Such a system the Republican, Greenback-Labor party, stands pledged to repeal, obliterate and wipe out, root and branch. It has resolved to do it in its press, on the stump and in every district, county and State convention that has been held, and the resolution will be religiously fulfilled.

These, farmers of West Virginia, are the facts in this double taxation iniquity; and which are known to every one of you to your sorrow and chagrin. The remedy is simple and is in your hands. It is this: In October next, besides all County and State officers, there are to be elected a State Legislature and two Judges of the Supreme Court. See to it that State officers be elected who will adopt and carry out a policy of reform that will protect the people from unlawful burdens, and that Judges are elected who will sink the partisan in the Judge and will temper their decisions with justice and equity. Also see that a Legislature is elected that will pass a constitutional amendment that will place the matter of an exemption law beyond the power of courts, Governors and carping politicians.

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W. J. W. COWDEN, *Chair'n.*

O. G. SCOFIELD, *Secretary.*

W. W. Burton

Mountsville

W. W. C.