

Amount collected in 1914 on account of 1914 taxes.....	\$2,206,658.04
“ “ “ “ “ “ “ 1913 “	558,625.93
“ “ “ “ “ “ “ 1912 “	118,009.77
“ “ “ “ “ “ “ 1911 “	23,014.83
“ “ “ “ “ “ “ 1910 “	3,088.21
“ “ “ “ “ “ “ 1909 “	1,015.73
“ “ “ “ “ “ “ 1908 “	168.97
“ “ “ “ “ “ “ 1907 “	127.26
“ “ “ “ “ “ “ 1906 “	316.28
“ “ “ “ “ “ “ 1905 “	23.82
“ “ “ “ “ “ “ 1904 “	61.63
“ “ “ “ “ “ “ 1903 “	8.00
“ “ “ “ “ “ “ 1902 “	2.14
“ “ “ “ “ “ “ 1901 “	2.14
“ “ “ “ “ “ “ 1900 “39
	\$2,911,123.14

If \$2,911,123.14 were sufficient to pay charges from the direct property tax (other than returns from corporations), it appears that a better adjustment could have been obtained by the adoption of a method providing for the levying and thorough collection of State taxes. The amount levied was \$3,180,837.89; the amount collected was \$2,911,123.14. If all of the levy had been collected, the amount of the levy could have been reduced 8 per cent. and the tax rate accordingly, or, in other words, a tax rate of $29\frac{3}{4}$ cents on the \$100 of assessed valuation would have been sufficient instead of 31 cents. In any readjustment, consideration must be paid to the collection of taxes due and owing and not collected.

In many States a method is employed by which the State is assured of the amount of revenue necessary to be raised by a direct taxation for State purposes at regular intervals. This is done by the State requiring each county and city to pay at stipulated periods a fixed and certain amount determined by the proportion of the entire revenue required by the State from direct taxation which the assessed value of property in each county and city bears to the assessed value of property in the entire State, and that each county and city shall include their respective apportionments in the items of local expenses and provide a rate of taxation which will suffice for the collection of the proportionate part of State taxes with other expenses. Under this system, each county and city is held responsible for its proportion of State taxes and the State receives all of