

## Ad Valorem Tax **Dates to Early Days of Society**

The advalorem property tax welfare organizations. There is the oldest form of taxation were difficulties of ad valorem known to mankind. It began known to mankind, it began property tax administration as with a tax on land at almost find one of the earliest exam-ples in recorded history of ad valorem taxation in the Old Testament when it was decreed that Pharaoh should have the fifth part. That form of taxa-ion the fifth part of the pre-tion the fifth part of the pre-field the part of the pre-field the fifth part of the pre-field the fif tion, the fifth part of the pro-duction of the land, was exact-ed from the land owner for the That property taxation has

The system of property tax-ation expanded from a tax on land to include a tax on imland to include a tax on improvements and upon personal property. Every civilization has imposed some kind of a tax to fornia, furnish 60 per cent of local governmental financing and those who advocate its re-forench, and the English had a system of advalorem property taxes to reman laws granted a form of veterans' exemption from ad valorem property taxes to retired legionnairee of the Ro valorem property taxes to re-tired legionnaires of the Roman armies.

**OUR FORM** of property taxation in California stems directly from the system of Eng-lish ad valorem taxation which was perfected following the conquest of England by Wil-lian the Conquerer in 1066. The earliest English example of an definition of the second secon earliest English example of an ad valorem property tax roll is the document of 1085 we now refer to as the Domes Day Book, Many people have the impression that the Domes Day Book was a listing of all the deceased persons, which may have given rise to the well-known adage that nothing is certain except death and taxes. The Domes Day Book was

The Domes Day Book was, however, an assessment roll and a census following the Roman pattern of combined function for both items. The word "cenfor both items, the word "cen-sus" comes from the R o m a n word for tax listing; that is, a census being a list of the tax-able property, and the function of census taking and advalorem property tax assessment was one and the same until recent wears

years. . . . be pronounced) who was re-sponsible for the assessment and collection of property tax-es as well as administration of es as well as administration of justice. Literature of all na-tions abounds with tales of the wicked tax collector, but the best known and most romantic is surely the legend of Robin Hood, who fought with the Sheriff of Nottingham. These fights were not on the admin-istration of justice, but upon the collection of taxes.

the collection of taxes. dictions in our country, the political office of Sheriff and Tex Assessor has been one and the same. The last jurisdiction clark County, Nev., of which Las Vegas is the county seat. Clark County had the com-bined political office of As-sessor and Sheriff until four vegas ago years ago. . . .

THE LAW and administrion of ad valorem taxation has not changed very much from its earliest beginnings. In addition to the example of the veterans' exemption under the Roman system mentioned above, we also find examples of exemp-tion for churches and other

7

privilege of holding and enjoy-ing land. The system of property tax-levied on capital and from that viewpoint is the most vicious tax which can be devised.

umn, tax assessment practices, the personal property tax, the sales tax, and other taxes will be analyzed from the view-

point of the California taxpay-er who already is over-taxed.

At Visalia Members of the Torrance Moose Lodge met with other state and district officials at the executive session of the California Moose Assn. at Visa-

lia last week. Attending the executive ses-sion from the south Los Angeles district were: James D. McCune, vice president and past governor and trustee of the Torrance Lodge; Ray Hoffman, state and district scholar-ship chairman and past gover-nor of the Santa Ana Lodge; nor of the Santa Ana Lodge; Gilbert Rupp, state and district civic affairs chairman and past governor of the La Mirada Lodge; and Steve Pipoly, post governor of the Compton Lodge. Coincident with the meeting

IN ENGLAND, property taxes were administered by an individual known as a Shire be pronounced) who was re-sponsible for the assessment Network of the more and salinas, the Women of the Moose met with their deputy grand regent, Mrs. Ted Hardeman of Salinas, Subsection of Salinas, Subsection of the Torrane Walker, senior Second of the Torrane Walker, senior regent of the Torrance Women of the Moose, was among those in attendance.

## Widening of Vermont Ave. Authorized Widening of Vermont Ave-

That the English system car-ried to the United States is nowhere better illustrated than in the fact that in many juris-dictions in our country, the work, according to Supervisor Fourier of Sheriff and Konnath Hahn nue between **Torrance Boule-**Kenneth Hahn,

The roadway immediately south of Torrance Boulevard will be widened, get curbs, diwill be widened, get curbs, di-viding strips, and will be chan-nelized. The remaining portion of the project will consist of an addition of a 25-foot section of pavement and curbing to the west side of the roadway. One 12 foot lane in each di-

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