

“The Way to LOWER TAXES In Florida”

President Roosevelt Needs Your Help in His Great Recovery Program

The President stated in a speech to the Conference of Governors, “The next proposition is the reorganizing and consolidation of local government to reduce the taxation cost. This is your problem. . . .”

We Propose to ---

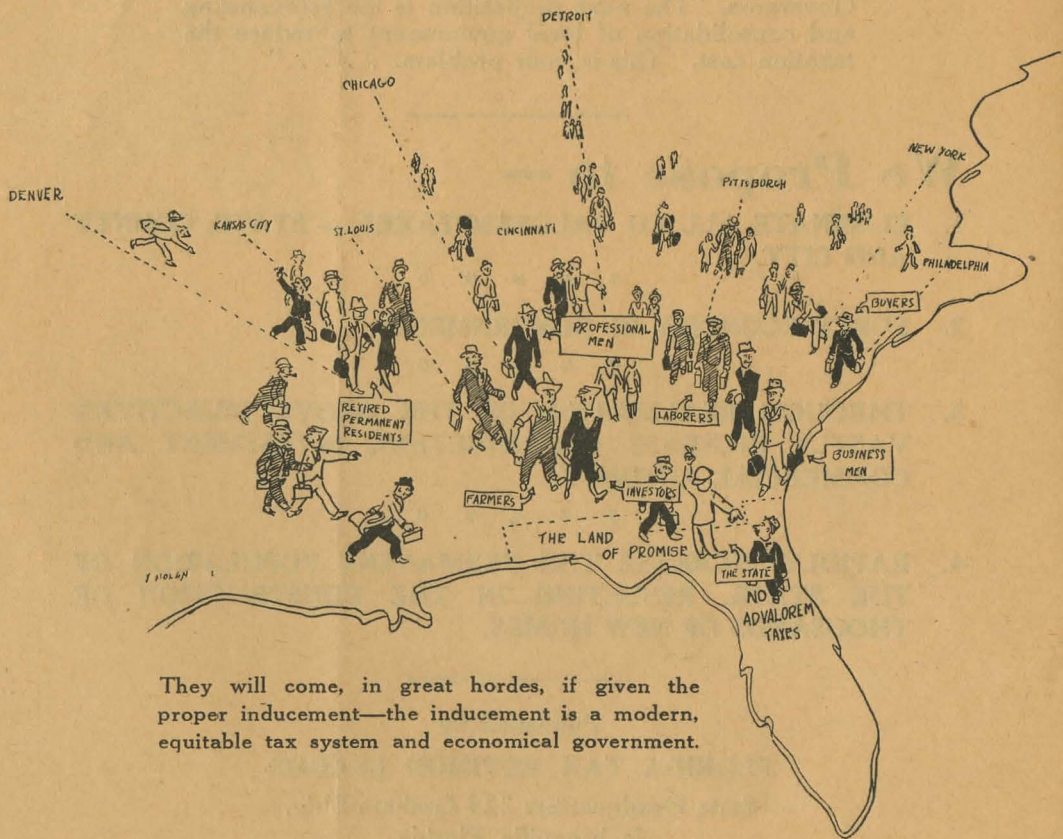
1. **ELIMINATE ALL AD VALOREM TAXES — STATE, COUNTY AND CITY.**
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 2. **FORCE ECONOMY IN GOVERNMENT.**
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 3. **THROUGH REALIZATION OF THE ABOVE OBJECTIVES, VASTLY INCREASE CONSTRUCTION, INVESTMENT AND COMMERCIAL ACTIVITY.**
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 4. **RAPIDLY INCREASE THE PERMANENT POPULATION OF THE STATE, RESULTING IN THE CONSTRUCTION OF THOUSANDS OF NEW HOMES.**
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What the Florida Tax Revision League Expects To Do

- To produce revenue for government without destroying values.
- To finance the Public School system in a proper manner.
- To restore values to real and personal property and thereby rehabilitate Florida's natural resources.
- To have this organization sponsored by leading, unselfish, non-political citizens of the State.
- To initiate a first step, viz:

HAVE THE 1935 LEGISLATURE PASS A JOINT RESOLUTION AUTHORIZING A CONSTITUTIONAL AMENDMENT, TO BE VOTED ON AT THE 1936 GENERAL ELECTION, ELIMINATING ALL AD VALOREM TAXES — STATE, COUNTY AND CITY — AFTER DECEMBER 1936, OTHER THAN SPECIAL ASSESSMENTS FOR BENEFITS. SURELY NO MEMBER OF THE LEGISLATURE WILL DENY THE SOVEREIGN PEOPLE OF THIS STATE THE RIGHT TO VOTE ON AN ISSUE OF SUCH VITAL IMPORTANCE, ESPECIALLY SINCE THE HOMESTEAD EXEMPTION AMENDMENT WAS ADOPTED BY A MAJORITY OF MORE THAN THREE TO ONE.



They will come, in great hordes, if given the proper inducement—the inducement is a modern, equitable tax system and economical government.

To require the Legislature to replace this revenue through an intelligent and equitable method of taxing current transactions and thereby correcting our tax ills.

To have these taxes collected by the State and pro-rated to the general revenue fund, the public school fund and the county and municipal governments of the State.

To take a second step, viz:

Reorganize all sub-divisions of State government for economical administration under the readjusted tax structure.
To show the people of this State that there is ample room for consolidation of many of our 1497 units of the present government.
To eliminate scores of useless offices and clerical retinue, which under our present system are the produce of our elected officials political pay-off.

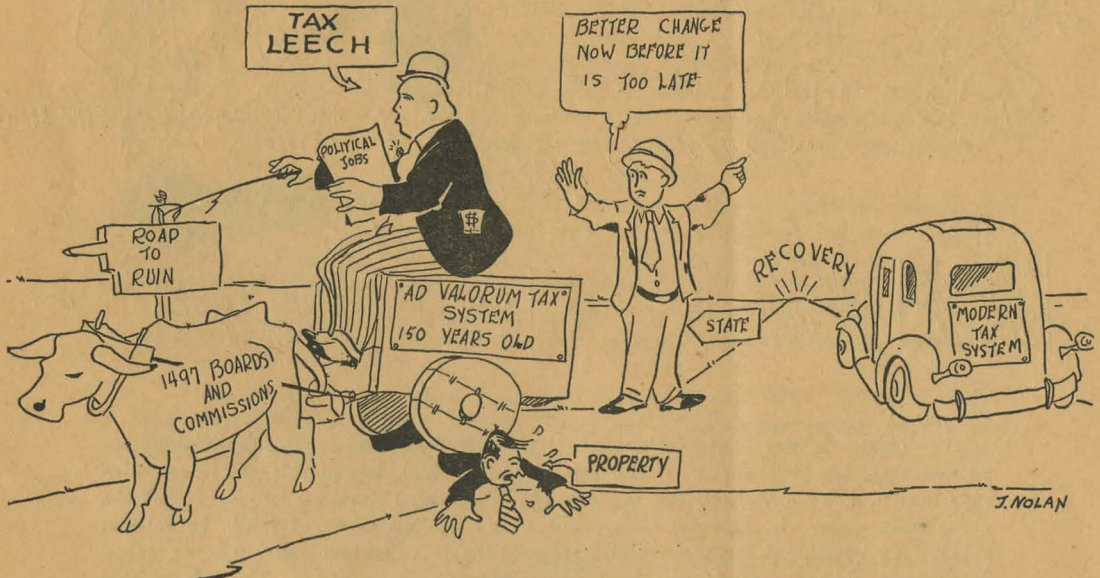
In the beginning Florida had two assets—climate and land—and then there came a flood of ad valorem taxes and laid waste the land. Florida still has its climate.

AD VALOREM TAXES HAVE NOW REACHED A STATE OF CONFISCATION. AN UNBEARABLE BURDEN IS LOADED ON PROPERTY. WHAT ARE WE TO DO ABOUT IT?

There are just two things necessary to make our State prosperous and desirable. First: Advertise our climate, and second: rehabilitate our land and realty values by reducing our cost of government. This latter can be accomplished by a complete revision of the tax structure of this State.

Once we revamp our governmental operating system, permanent residents will flock to the State from all parts of the nation by the thousands, and what Florida needs most is more permanent people. It has been stated that it is only populated up to 10% of its capacity. Italy, a similarly situated peninsula, with about the same area, has a population of 41 million people.

Mr. Watts, representing James Stewart & Company, one of the biggest contracting firms in the United States, says, "IF FLORIDA SHOULD EXEMPT ALL PROPERTY FROM AD VALOREM TAXES, YOU FOLKS DOWN HERE COULD NOT BUILD FENCES HIGH ENOUGH TO KEEP THE PEOPLE OUT. People want to live in a place where they are not taxed to death."

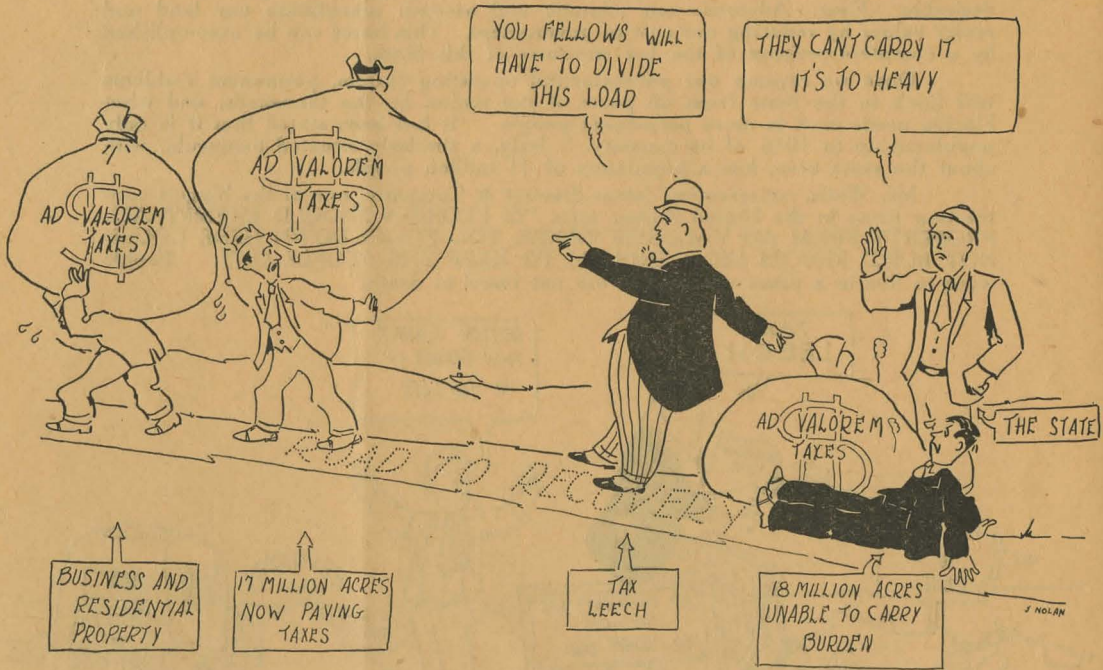


The Tax Leeches continue to thrive on the taxing authority of the 1497 boards and commissions, all of which have authority to levy Ad Valorem Taxes on property.

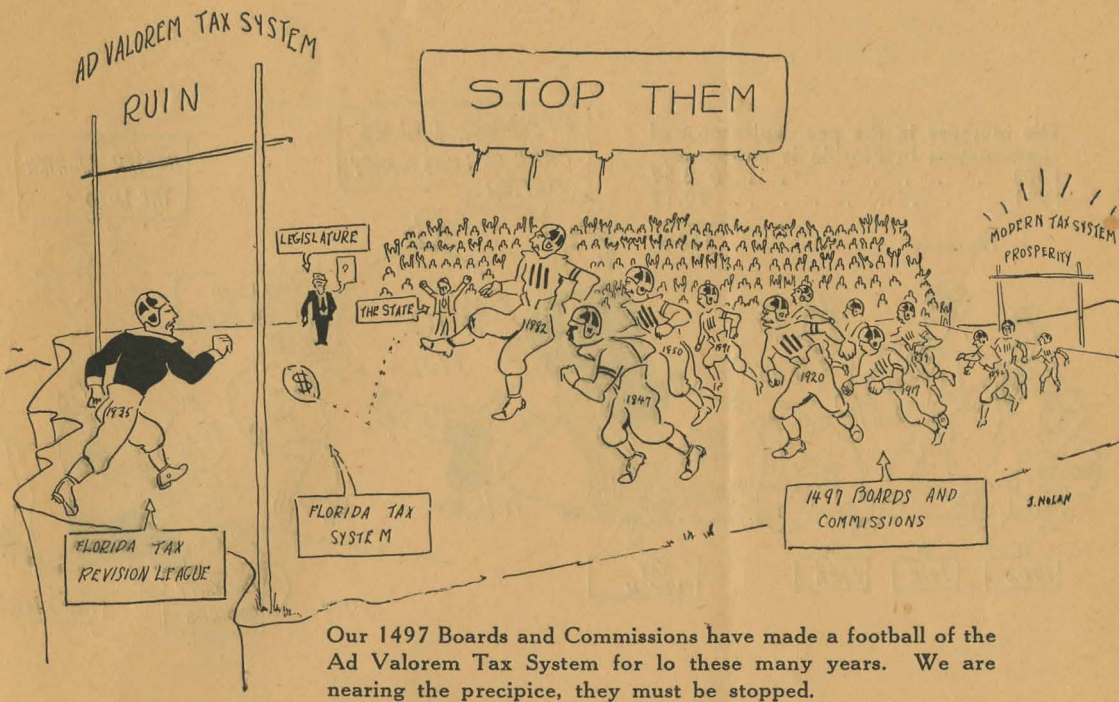
Our present tax system is approximately 150 years old. It is sluggish, antiquated and expensive. When it was conceived, the wealth of the country was drawn largely from property investments. At the present time, less than 10% of the National income is from investments in real property; yet on the other hand we collect practically 65% of our cost of state and local government from this source.

The one answer is to abolish all ad valorem taxes and then reorganize our tax structure. WITH A MODERN, EQUITABLE TAX SYSTEM THE COST OF GOVERNMENT IN THIS STATE CAN BE REDUCED NOT LESS THAN 25%, OR APPROXIMATELY 25 MILLION DOLLARS PER YEAR, without sacrificing any of the necessary functions of government. That is what this organization proposes to do.

It has long been stated that nothing is more certain than death and taxes. But the most certain thing about our present tax system is confiscation of property, because of inability of the people to carry our ad valorem tax load.



Thirty-six per cent of the taxes levied by State and local sub-divisions for government, are delinquent. The same report which issued this statement, also says that in 1929 and 1930 the tax sales (confiscation) amounted to seven million acres each year. In Florida, today, out of 35 million acres of land, 18 million acres have been confiscated by the state and local government through tax sales. Thousands of property owners have been literally prostrated as a result of this confiscation of their property, and consequently wiping out the savings of a lifetime through tax sales.



Our 1497 Boards and Commissions have made a football of the Ad Valorem Tax System for lo these many years. We are nearing the precipice, they must be stopped.

AS LONG AS THE 1497 BOARDS AND COMMISSIONS IN THIS STATE HAVE AUTHORITY TO LEVY TAXES AND SPEND THE REVENUE RAISED FROM THESE LEVIES, THERE CANNOT, AND WILL NOT, BE ANY MATERIAL DECREASE IN OUR COST OF GOVERNMENT. There is only one way to bring about a change, and that is to drastically remove the present method of governmental operations. Grover Cleveland said, "The people should support the government and not the government support the people." With 1497 sub-divisions of State government, it is becoming more and more apparent to the average citizen, not on the government payroll, that the government is supporting the people.

The path ahead is long and dark but there is a summit to be reached, and as John W. Davis, former democratic presidential candidate, said in speaking of present conditions, "It will be a sad day for America when men hesitate to speak the faith that is in them or fear to defend their rights." Your right, as a citizen of this State, is to speak in no unmistakable terms when it involves the proposition of your money and your property and the confiscation of your years of savings.

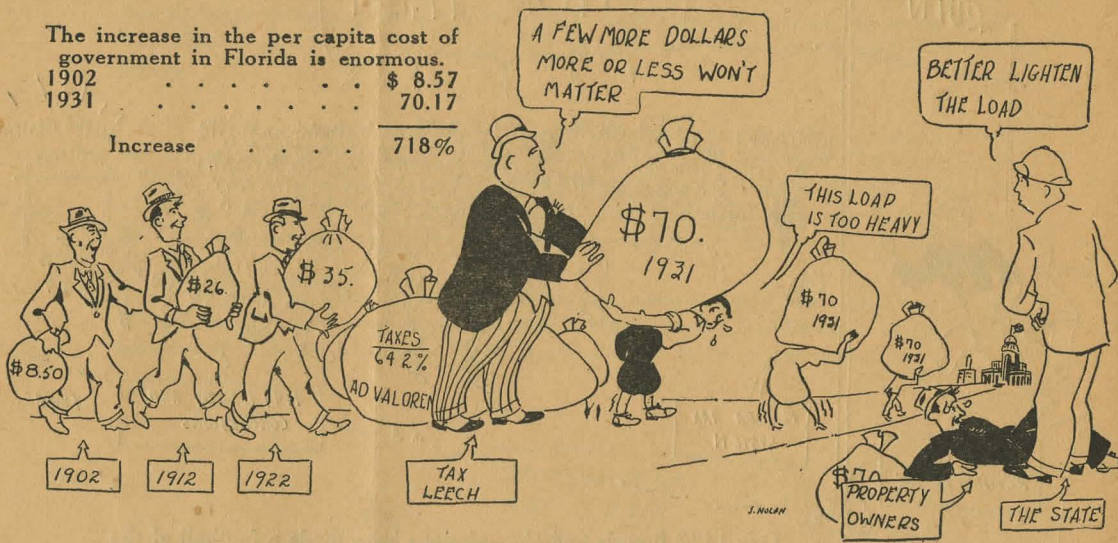
Mr. B. C. Forbes says, \$17,000,000,000—SEVENTEEN BILLION dollars! That's our 1935 tax burden, imposed upon us by our federal, state, county, city, school, road, and other taxing bodies. . . LITTLE TAXPAYER, WHAT NOW?"

**WE PROPOSE TO REDUCE TAXES IN FLORIDA.
WILL YOU HELP?**

The increase in the per capita cost of government in Florida is enormous.

1902 \$ 8.57
1931 70.17

Increase 718%

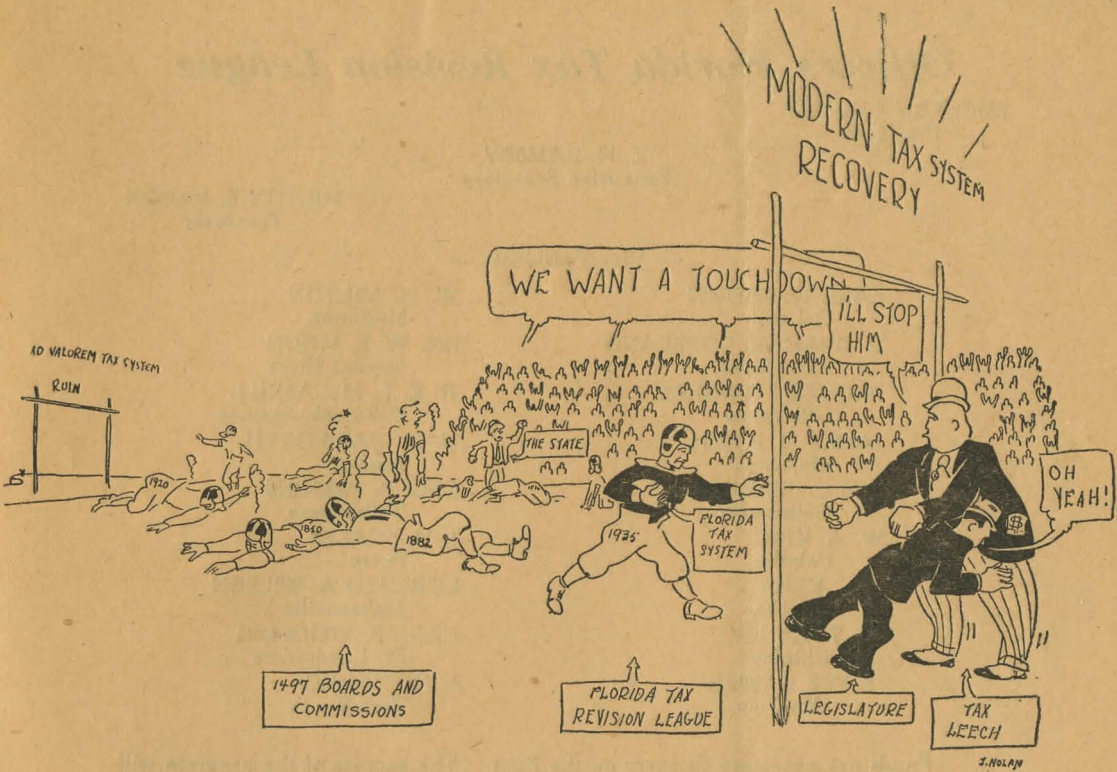


According to figures recently made available the cost of all state and local government in Florida is slightly less than 100 million dollars per year, and more than half of this cost of government, or 50 million dollars, is raised from ad valorem taxes on property. The United States Department of Commerce shows the cost of government in Florida—state, county and city—amounts to \$70 per year for each man, woman and child in the State. This is an increase of approximately 718% over the cost in 1902. A reasonable increase in our cost of government since that date is justifiable but an increase from \$8.57 per capita to \$70.17 per capita is utterly ridiculous. The main reasons for this increase is the large number of governmental units in the State totaling, as previously mentioned, 1497, all having authority to levy taxes in some form and spend the revenue thus raised. The result is useless duplication and wide-spread extravagance.

In recent years many attempts have been made by various organizations to effectively reduce the cost of government in Florida without success. Just so long as the present tax structure produces revenue the office holders of the government are not going to take it upon themselves to promote revision, AND MANY OF OUR OFFICIALS ARE OPPOSED TO ANY MODERNIZATION OR REVISION OF OUR TAX STRUCTURE, FEARING THE ABOLITION OF THEIR POLITICAL CLIQUES AND MACHINES, ON WHICH THEY EXIST. It is, therefore, necessary that some organization produce a plan whereby the unjust and unfair practice of our present tax revenue system be entirely abolished. When that is done the next step of re-vamping our entire governmental set-up will be simple.

It is necessary that we change the constitution of the State to force this revision all along the line. The State of Florida is tax ill. The only way it can recover is to remove the cause—that cause is too much government cost, and unequal distribution as well.

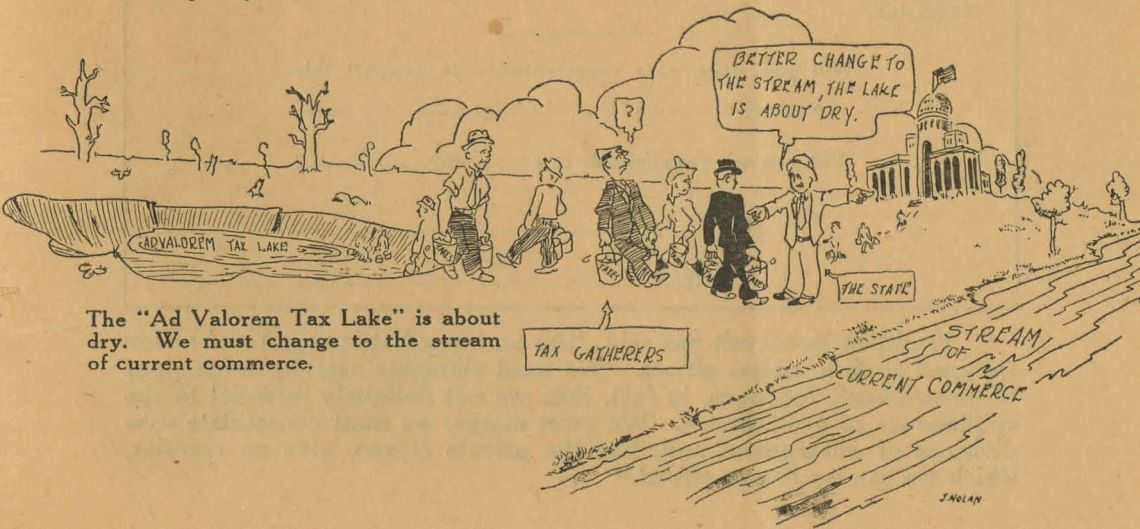
Remember our program is in no way a program of criticism of our present officials; they did not make it; they are simply operating under it. The tax system has been handed down to us by past generations. We have improved and modernized our business methods and our general manner of living, yet we continue to operate under a tax system that is completely out of date. The only ones to revise it are you—the people.



It is a well known and indisputable fact that the cost of government should be distributed to all citizens as equitably as possible. This principle of taxation has been completely forgotten in arriving in slow stages at our present tax structure. We must change to an equitable tax system. This is evident when it is possible for us to buy land as low as 50c per acre, plus the back taxes.

Under our constitution the people are all powerful. If you—the people—desire this change it is within your power to get it. This organization solicits your cooperation to this end.

This program will be presented to the 1935 session of the Florida Legislature. It is up to you—the people—to demand revision.



The "Ad Valorem Tax Lake" is about dry. We must change to the stream of current commerce.

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Funds are necessary to carry on the fight. The success of the program will be of dollars and cents value to every man, woman and child in the State. Fill out the blank form below and mail to our headquarters attaching check or bill to help the cause.

To: THE FLORIDA TAX REVISION LEAGUE,
State Headquarters 223 Graham Building,
Jacksonville, Florida.

I am attaching \$..... to help cover the cost of this campaign.

Will you urge your representative to support this program?

Will you ask your friends to cooperate?.....

NAME

ADDRESS

President Roosevelt has said, "As an immediate program of action we must abolish useless offices. We must eliminate actual pre-functions of government, functions, in fact, that are not definitely essential to the continuance of government. We must merge, we must consolidate subdivisions of government and, like the private citizen, give up luxuries, which we can no longer afford."