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EXEMPTING ORPHANAGES FROM TAXATION

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amend the Constitution by granting, in specific terms, the power to enact such suitable, wise and safe laws as may be deemed essential.

It has come to pass, with the exactions and complexities of our modern civilization, that thousands of voters are engaged in occupations which require them to travel regularly and, because of enforced absence from home on election day, are deprived of their vote. Aside from those engaged in the military service, railway employees and commercial travelers are conspicuous examples, but anyone, whose occupation requires regular traveling, would benefit by laws permitting him to vote wherever he might be.

Absent voting, as here contemplated, would be safeguarded from fraud by very strict provisions as to identification and procedure. Every voter availing himself of such privileges would be required to make affidavit as to the truth of his statements, and severe penalties for the violation of this oath would be attached. That which is here contemplated is either the well known certificate plan, whereby the voter secures from the county clerk, or the registrar of voters, in advance of election day, an identification certificate and an official ballot which enables him to vote wherever he may be in the state on election day, or an alternative plan whereby the voter would be permitted to vote in advance of election day at the office of the custodian of the official ballots. For the military a different plan is commonly used, and consists in sending election commissioners to the encampment where fifty or more citizen soldiers or sailors are found, and taking their votes there on election day.

It may not be amiss to say that the principal objection to absent voting comes from county clerks and registrars of voters who apparently do not want to undertake the added responsibility such laws would cast upon them.

Some twenty-seven states have laws similar to that which is here contemplated, and California, with its progressive principles, generous impulses and intense patriotism should not be a laggard.

THOMAS L. AMBROSE,

Assemblyman Sixty-sixth District.

ARGUMENT AGAINST ASSEMBLY CONSTITUTIONAL AMENDMENT NO. 10.

Except for two inconsequential changes this proposition is identical with Assembly Constitutional Amendment No. 1 voted upon in 1918. At that time the idea of providing for absent voting was rejected by the decisive vote of 189,845 for and 252,287 against. A similar proposition submitted in 1914 was defeated by a vote of 244,835 to 390,333.

It would seem that this proposition has already been thoroughly considered and as thoroughly rejected by the people.

Since it is practically identical with the one defeated in 1918 it would be well to consider some of the reasons then advanced in favor. It was urged that it was "mere enabling act." This phrase is apt to be for the purpose of distracting the voter's attention and to indicate that the real responsibility must rest with the legislature. If the principle is right the people should say so in unmistakable terms and leave to the legislature the work of merely enacting the details. If the principle is wrong it should be rejected at the polls as has been done.

At the close of the argument in favor of the proposition in 1918 there appears this sentence: "For the military a different plan is generally used and consists in sending election commissioners to the encampment where 50 or more soldiers or sailors are found and taking their votes at the encampment on election day." The use of the word "encampment" is not justified by anything found in the text of the proposed amendment. As a matter of fact it would apply not only in continental United States but might also apply to the Philippine Islands, Porto Rico, Guam, Canal Zone, etc. It might even be construed to apply to any vessel floating the United States flag, whether a naval vessel or not, having on board 50 or more men of the armed forces of the United States.

When votes are taken in such remote places no human ingenuity can devise sufficient safeguards to protect the ballot. This is clearly shown by the report of the British Columbia Commission appointed "for the purpose of investigating the overseas votes in connection with the British Columbia Prohibition Act" during the Great War.

The "official" returns showed that 8493 votes were cast, practically all against prohibition. The Commission found that more than 55 per cent of these votes were fraudulent. In 58 instances ballots were cast in the names of men killed or missing at the date of balloting; 698 men appear as voting twice; 52 men appear as voting 3 or 4 times; 651 men are shown as having voted in England when the records show they were in France at the time; 227 men were recorded as voting at places in England different from places at which stationed; 1266 votes were cast in the names of men who can not be traced anywhere in Canadian military records. Wholesale fraud was participated in. Men voted openly without any attempt at secrecy.

It is scarcely conceivable that anyone who believes in the purity of elections would permit sentiment to erect machinery for taking ballots under conditions which offer so great an inducement to fraud. CLIFTON E. BROOKS,

Assemblyman Thirty-seventh District.

18 EXEMPTING ORPHANAGES FROM TAXATION. Assembly Constitutional Amendment 40 adding Section 1½a to Article XIII of Constitution. Exempts from taxation all buildings and so much real property connected therewith as may be required for the occupation of institutions sheltering more than twenty orphan or half-orphan children receiving state aid, but provides that no building, or real or personal property, so used which may be rented and the rent received by the owner thereof shall be exempt from taxation.

YES

NO

Assembly Constitutional Amendment No. 40—A resolution to propose to the people of the State of California to amend the constitution of said state by adding to article thirteen thereof a new section to be numbered

bered one and one-half a, relative to revenue and taxation.

Resolved by the assembly, the senate concurring, That the legislature of the State of California, at its regular session commencing on the

sixth day of January, 1919, two-thirds of the members elected to each of the two houses of said legislature voting in favor thereof, hereby proposes to amend the constitution of said state by adding to article thirteen thereof a new section, to be numbered one and one-half a, and to read as follows:

PROPOSED AMENDMENT.

Sec. 1 1/2a. All buildings, and so much of the real property connected therewith as may be required for the occupation of institutions sheltering more than twenty orphan or half-orphan children receiving state aid shall be free from taxation; provided, that no building or real or personal property so used which may be rented and the rent received by the owner therefor shall be exempt from taxation under the terms of this act.

ARGUMENTS IN FAVOR OF ASSEMBLY CONSTITUTIONAL AMENDMENT NO. 40.

Assembly Constitutional Amendment No. 40 provides an exemption of tax on buildings and as much real property as may be required in the care of not less than twenty orphan and half-orphan children, when such institutions are receiving state aid.

At a glance, the purport of this amendment is apparent.

In the first place, the orphanages that it proposes to benefit have already received the approval of the state as being worthy institutions, otherwise they would not have been granted assistance by the state, particularly when the very careful methods now employed before such aid is granted in the way of investigation are taken into consideration.

In the second place, as has already been suggested, the state first ascertains the merits of the institution, its work and the efficacy of such work, before sanctioning its continuance by giving it state aid. Then why should the state with one hand give financial assistance to a commendable object and withdraw it with the other? It seems to me that this is really what is being done now.

The aid that is now given this class of institutions is little enough, and to compel the repayment of it in taxes seems to offset the original purpose, namely, the true element of help.

It is not necessary for me to touch on the fact that orphans or half-orphans are really wards of the state. This has already long since been established, as for years the state has shown paternal interest by giving its support in the care, maintenance, and education of such dependents.

The proposed amendment, after all, is a simple, yet much needed and effective forging of another link in the great broad and generous chain with which this great state of ours encircles its dependents, particularly the children—an interest that has placed California foremost among the states of the union in sharing the welfare of our future citizenship.

It might be stated that the exemption from taxation of institutions such as this proposed amendment seeks to benefit was long ago recognized by the Australian government and has been a law on the statute books of Australia for many years, and I understand further that the State of California will not be alone in these United States if at the coming election she writes into her constitution this amendment, which I know has the hearty approval of men and women who for years have devoted their

time and energy in remembering and caring for those who have been unfortunate enough at tender age to be bereft of parental care and attention.

Vote for this amendment.

ROBERT MADISON,
Assemblyman Thirteenth District.

We exempt from taxation property used for purposes of religious worship and education. All the more should we exempt property used for the shelter and training of orphan children. The support of these institutions comes from charity and state aid and is meager at best. Taxation reduces whereas we should rather increase the support of these institutions whose sole purpose is to help unfortunate children to become better citizens.

FRED E. LINDLEY,
Assemblyman Seventy-ninth District.

ARGUMENT AGAINST ASSEMBLY CONSTITUTIONAL AMENDMENT NO. 40.

All public spirited citizens are in hearty sympathy with any movement in aid of the needy and the dependent, more especially if the methods and measures adopted are wise. But if it is deemed well for the state to extend additional assistance to orphanages, let us by all means increase the state appropriation *per capita*, thereby accomplishing directly, uniformly and equitably that which the proposed amendment seeks by indirection.

The proposed amendment would not be uniform in its operation. Institutions renting their land and buildings would reap no advantage; they would be obliged to continue paying the same rental and would therefore be discriminated against. Institutions sheltering less than twenty orphans would also be discriminated against, and this despite the fact that they are probably under greater *per capita* expense than the larger institutions and that many believe the smaller grouping is more desirable and more conducive to the welfare of the orphans.

The proposed amendment would be inequitable. Many orphanages are private or semiprivate institutions. Virtually all those in the three most populous counties of the state have been found to be such, namely, San Francisco, Los Angeles and Alameda counties. To accord these private institutions tax exemption privileges, especially if any of them yield profit to their owners, is unfair to the taxpayers at large.

Lastly and perhaps of greatest importance, the proposed amendment is bad in principle. We are already exempting, to a greater or less degree, colleges, churches, householders, growing crops, free public libraries, young fruit trees, war veterans and free museums. Each new exemption adds another patch to the crazy quilt; each acts as an entering wedge for still other exemptions; each encourages further movements of like character fathered by special interests or by groups of enthusiasts fired by their zeal for a seemingly worthy cause; each casts an added burden upon the already overburdened taxpayer; until, at last, every principle of equality of taxation being violated, our entire tax system is in danger of a breakdown.

Let us call a halt. All things considered, the method of direct *per capita* appropriation is more desirable; let us continue to pursue it and if need be extend it.

MONTA A. DERNEAM.