FIFTEENTH CENSUS OF THE UNITED STATES: 1930

CENSUS OF AGRICULTURE

TAXES ON FARM PROPERTY
IN THE UNITED STATES

BUREAU OF THE CENSUS

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON: 1933
CONTENTS

INTRODUCTION .................................................. 1
Percentage distribution of the tax bill of farmers ......................................... 2
Federal tax revenues ........................................... 2
State tax revenues ............................................. 3
Local tax revenues ............................................ 3
Functional distribution of State and local expenditures ................................. 3
Relation of taxes to income ....................................... 4
Assessment of farm property ...................................... 4
Text discussion of census inquiries and tabular material ................................ 4

CHAPTER I.—THE CENSUS AS A SOURCE OF FARM TAX INFORMATION:
Tax inquiries on the 1930 farm schedule .................................................. 11
Taxes paid or payable in 1929 by full owner-operators .................................. 12
Relationship of taxes to values .............................................. 12
Relationship of taxes to acreage ........................................... 13
Dates to which the data refer ........................................................................ 13
Gross income ............................................................................ 13

CHAPTER II.—TAX AVERAGES AND RATIOS FOR ALL FARMS:
Method of computation ............................................................................. 21
Average real-estate tax per acre for all farm land ........................................ 22
Real-estate taxes per $100 of full value of land and buildings ....................... 22
Ratio of farm real-estate taxes to all farm property taxes ............................ 23

CHAPTER III.—ASSESSMENT OF FARM REAL ESTATE:
Precision of assessment and how determined ............................................. 25
Analysis of assessments according to value of farm .................................... 25
Analysis of assessments according to size of farm ..................................... 27
Analysis of assessments according to average value per acre ...................... 27
Analysis of assessments according to value of farm when average value per acre is held constant .............................. 70
Analysis of assessments according to average value per acre when the value of farm is held constant .............................. 70
Effect of building values on the assessment of farms ..................................... 73

CHAPTER IV.—TAXES AND GROSS INCOME FROM CASH-RENTED FARMS:
The problem ............................................................................. 77
Method of computation ............................................................................. 77
Percentage of gross cash rent required for taxes ....................................... 78
Relationship of farm tenants to landlords in 1930 ...................................... 78
Other information for cash-rented farms .................................................. 78

TABLES

Table 1.—Sources of State tax revenues, by divisions and States: Fiscal year, 1929. .................................................. 6
Table 2.—Per cent distribution of State tax revenues, by source, by divisions and States: Fiscal year, 1929. .................................................. 8
Table 3.—Sources of local tax revenues, with per cent distribution, by divisions and states: Fiscal year, 1929. ....................... 9
Table 4.—Functional distribution of State and local governmental expenditures: Fiscal year, 1929. .............................................. 10
Table 5.—Property taxes for farms operated by full owners reporting both total taxes and real-estate taxes, with number of farms, acreage, and value, by divisions and States: Census of 1930. .............................................. 14
Table 6.—Average real-estate tax per acre and ratio of real-estate taxes to both value of land and buildings and to all farm property taxes for farms operated by full owners reporting both total taxes and real-estate taxes; also total number of farms, farm acreage, and farm values, by divisions and States: Census of 1930. .............................................. 16
Table 7.—Average real-estate tax per acre and ratio of real-estate taxes to both value of land and buildings and to all farm property taxes as reported for farms of full owners owning no other farm land and as calculated (hypothetically) for all farms, with acreage per farm and value per acre, by divisions and States: Census of 1930. .............................................. 23

117371
CONTENTS

PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF FARM: CENSUS OF 1930

Table 8.—For ten selected counties in Georgia...................................................... 29
Table 11.—For eight selected counties in Indiana.................................................. 33
Table 14.—For six selected counties in Iowa......................................................... 35
Table 17.—For ten selected counties in Kansas..................................................... 38
Table 20.—For six selected parishes in Louisiana............................................... 42
Table 23.—For ten selected counties in Michigan............................................... 46
Table 26.—For ten selected counties in Minnesota............................................. 50
Table 29.—For ten selected counties in Montana............................................... 54
Table 32.—For six selected counties in Oregon................................................. 58
Table 35.—For ten selected counties in Pennsylvania....................................... 62
Table 38.—For fourteen selected counties in Texas........................................... 66

PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO SIZE OF FARM: CENSUS OF 1930

Table 9.—For ten selected counties in Georgia..................................................... 30
Table 12.—For eight selected counties in Indiana............................................... 34
Table 15.—For six selected counties in Iowa....................................................... 37
Table 18.—For ten selected counties in Kansas............................................... 39
Table 21.—For six selected parishes in Louisiana.............................................. 43
Table 24.—For ten selected counties in Michigan........................................... 47
Table 27.—For ten selected counties in Minnesota.......................................... 51
Table 30.—For ten selected counties in Montana............................................. 55
Table 33.—For six selected counties in Oregon................................................. 59
Table 36.—For ten selected counties in Pennsylvania.................................... 63
Table 39.—For fourteen selected counties in Texas......................................... 67

PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930

Table 10.—For ten selected counties in Georgia.................................................. 31
Table 13.—For eight selected counties in Indiana............................................... 35
Table 16.—For six selected counties in Iowa....................................................... 37
Table 19.—For ten selected counties in Kansas............................................... 40
Table 22.—For six selected parishes in Louisiana............................................. 44
Table 25.—For ten selected counties in Michigan........................................... 48
Table 28.—For ten selected counties in Minnesota.......................................... 52
Table 31.—For ten selected counties in Montana............................................. 56
Table 34.—For six selected counties in Oregon................................................. 60
Table 37.—For ten selected counties in Pennsylvania..................................... 64
Table 40.—For fourteen selected counties in Texas......................................... 68
Table 41.—Property taxes for farms operated by full owners, in six selected counties in Iowa, classified according to specified value per acre, by value of farm: Census of 1930.................................................. 70
Table 42.—Property taxes for farms operated by full owners, in six selected counties in Iowa, classified according to specified value per acre, by value of farm: Census of 1930 (condensed form of Table 41)................................................................. 71
Table 43.—Property taxes for farms operated by full owners, in six selected counties in Iowa, classified according to specified value groups and average value per acre: Census of 1930.................................................. 72
Table 44.—Property taxes for farms operated by full owners, in six selected counties in Iowa, classified according to specified value groups and average value per acre: Census of 1930 (condensed form of Table 43).................................................. 73
Table 45.—Property taxes for farms operated by full owners, in six selected counties in Iowa, classified according to specified value groups and percentage of farm value represented by value of farm buildings: Census of 1930.................................................. 74
Table 46.—Property taxes for farms operated by full owners, in six selected counties in Iowa, classified according to specified value per acre and percentage of farm value represented by value of farm buildings: Census of 1930.................................................. 75
Table 47.—Property taxes for farms operated by full owners, in five selected counties in Michigan, classified according to specified value per acre and on ratio of rent to value of the farms, for twelve selected counties in Iowa, 1930.................................................. 76
Table 48.—Effect of tenant's relationship to landlord on amount of rent: per acre and on ratio of rent to value of the farms, for twelve selected counties in Iowa, 1930.................................................. 81
Table 40.—Percentage of gross rent required for real-estate taxes on cash-rented farms, with the number for farms operated by cash tenants reporting amount of rent, their acreage, value, and taxes, by divisions, States, and districts: Census of 1930

Table 50.—Distribution of counties, by districts, within the individual States

MAPS AND CHARTS

Farm real-estate taxes per $100 of value for farms operated by full owners owning no other farm land, by counties: Census of 1930 (map)

Average farm real-estate taxes per acre for farms operated by full owners owning no other farm land, by counties: Census of 1930 (map)

Percentage of gross rent required for taxes on cash-rented farms, by States, 1929 (chart)

STATE MAPS SHOWING THE PERCENTAGE OF GROSS RENT REQUIRED FOR REAL-ESTATE TAXES ON CASH-RENTED FARMS, BY COUNTIES: CENSUS OF 1930

Alabama
Arkansas
California
Georgia
Illinois
Indiana
Iowa
Kansas
Michigan
Minnesota
Mississippi
Missouri
Nebraska
New York
North Carolina
North Dakota
Ohio
Pennsylvania
Washington
Wisconsin

Page
81
89
18
19
79
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120