INDEX

"THE COLLECTION OF REAL PROPERTY TAXES"

ADMINISTRATION, Tax
effect of defects in, on delinquency, 340, 344, 430-433, 436-437; political pressure for leniency in, 363; procedure to remedy accumulated delinquency, 438-444; limits on effectiveness of good, 446-452.

ALLEN, H. K.
article: Collection of Delinquent Taxes by Recourse to the Taxed Property, 397.

ALYEA, PAUL E.
quoted, 405.

ANTICIPATION LOANS, Tax

APARTMENT HOUSES
tax delinquency in, 345; treatment of tax delinquency, 440-441.

ASSESSMENT
relation of, to tax delinquency, 350-353, 460.

BEALE, JOSEPH H., 423.

BIRD, FREDERICK L.
article: Extent and Distribution of Urban Tax Delinquency, 337.

BRANDIS, HENRY, JR.
article: Tax Sales and Foreclosures under the Model Tax Collection Law, 406.

BUDGET
importance of reserves for tax delinquency in, 338; fixed charges in city, 338; effect of delinquency on balancing, 344-345.

BUREAU OF AGRICULTURAL ECONOMICS, 347.


BUSINESS PROPERTIES
treatment of tax delinquent, 438, 441-442.

CALENDAR, Tax
functions of, 354-355; relation of, to tax delinquency, 355-357; length of, criticized, 355-356; need for simplification in, 356-357; laws extending due date for taxes, 372, extending penalty date, 372-374; interval between delinquency and tax sale, 399.

CHATTERS, CARL H.
quoted, 404, 435.

CITIES
references to following, in text: Asbury Park, 431; Atlantic City, 431; Bayonne, 342; Binghamton, 344; Buffalo, 431; Cedar Rapids, 344; Charleston, 342; Cincinnati, 394; Glendale, 342; Hartford, 342; Jacksonville, 342; Jersey City, 431; Mt. Vernon, 448; New Britain, 342; New Rochelle, 430, 433; New York City, 340, 342, 345, 363, 431, 448, 449, 450; Norwich, 394, 431; Providence, 344; Rochester, 432; San Francisco, 344; Yonkers, 446, 447.

COLLECTION PROCEDURE, Tax
relation of, to delinquency, 340, 344, 362; overemphasis of, in delinquency problem, 348-349; survey of laws relating to, 397-405; bankers' interest in, 429-430; general suggestions for, 434-435; limits on efficacy of reform in, 445-452. See ADMINISTRATION.

COLLECTOR, Tax
need for appontive, 336, 399.

COMPROMISES
laws authorizing, 376-377, 455.

CONSTITUTIONAL LAW
questions of, under state constitutions, as to tax receiverships, 392-393; tax receiverships as impairing obligation of contracts, 393-394; judicial jurisdiction over resident taxpayer, 421-422, over nonresident taxpayer, 426-427; legislative jurisdiction to impose personal tax liability on nonresident, 422-425; application of full faith and credit clause to foreign tax judgments, 427-428.

COWAN, PHILIP H.
article: Impediments to Tax Collection Outside the Tax Law, 445.

COUNTIES
references to following, in text: Erie (N. Y.), 431, 451; Hamilton (Ohio), 394; Nassau (N. Y.), 431; Rockland (N. Y.), 432; Suffolk (N. Y.), 432; Westchester (N. Y.), 346, 429, 451.

DECEDENTS' ESTATES
effect of real property in, on tax delinquency, 447.

DELIBUENCY, Tax

DE LONG, EARL H.
article: Tax Receiverships, 382.

[461]
The Collection of Real Property Taxes

Discounts, Tax

types of, employed, 360; for pre-payment, 360-361, as used in North Carolina, 360-361.

Distraint
laws providing, for delinquent taxes, 398, 417.

Equity
jurisdiction of courts of, to appoint receivers for taxes, in absence of statute, 383-387.

Finance Plan, Tax


Foreclosures, Tax

concessions in provisions for, 376; proceedings for, in equity, 383; laws providing for, 401; as means of assuring valid tax titles, 404; expense of, 404, 407, 450; under Model Tax Collection Law, 407, discussed, 412-414; need for time limit in right of, 412-413; need for optional sale provision in, 413-414; importance of good administration in, 430-433.


Fuller Act, 493, 458, 459.

Garnishment

laws providing for, for delinquent taxes, 417.

Greek, Raymond M.

article: An Approach to a System of "Perfect" Municipal Tax Collections, 436.

Hammer, C. H.

study by, 404.

Hewett Reforestation Act, 457.

Home Owners
treatment of tax delinquent, 438-440.

Home Owners Loan Corp., 340.

Hunter, M. H.

quoted, 403.

Illinois Tax Commission

report on tax receiverships, quoted, 396.

Imprisonment

laws penalizing non-payment of taxes by, 398, 418.

Installment Payments, Tax

advantages of, 357-358; laws providing for, back taxes, 374-375; use of, for delinquent home owners, 439.

Institute of Public Administration, 346.

Jackson, Donald

article: Tax Delinquency of Rural Real Estate, 347.

Jensen, Jens P.

article: The Tax Calendar and the Use of Installment Payments, Penalties, and Discounts, 354.

Kansas City v. Field, 384.

Lien Buying, Tax

effect of depression on, 377, 404-405; abolition of private, suggested, 405; effect of, on tax delinquency, 432-434; investors engaging in, 433; expenses of, 434.

Liens, Tax

See Foreclosure, Redemption, Sales.

Milwaukee County v. M. E. White Co., 427, 428.

Model Real Property Tax Collection Law

tax receivership provisions in, 391-392; taxes as personal debts under, 398, 416; provisions for notice of tax sale in, 406; redemption period in, 403; foreclosure provisions of, 404, 406-407, discussed, 407-415; requirement of tax sale certificate in, criticized, 408-409; method of tax sale under, criticized, 409-411; consolidation of liens under, criticized, 411-412; addition to, of time limit on right to foreclose proposed, 412-413; provision for sale in foreclosure proposed, 413-414; rights of overlapping taxing units under, discussed, 414; requirement of recording tax sale certificate, criticized, 415; appraised from tax lien investor's standpoint, 435.

Mortgage Certificate Financing

effect of, on tax delinquency, 447-449.

Multiple Dwellingstax delinquency in, 345; treatment of tax delinquent, 438.

National Municipal League


National Tax Association

Committee on Tax Delinquency of, 416.

Nickey v. Mississippi, 424.

O'Brien, Brendan Q.

article: Tax Receiverships, 382.

Orlove, B. G., Jr.

plan of, for financing tax payments, 364.

Overlapping Taxing Units

problem posed by, 336; adjustment of interests between, 402, 411-412, 414.

Penalties and Interest, Tax

diversity in rates of, 358; relation of, to delinquency, 359; considerations which should govern, 359-360; laws extending date for, or waiving, 372-374.

People v. Biggins, 384.

People v. Illinois Women's Athletic Club, 384.

People v. Strauss, 385.

Personal Liability for Taxes

law imposing, 398, 417; alternatives to action for, 417-418; disadvantages of actions for, 419, advantages, 419-420; extrastate enforcement of, 420-422, 426-427, of judgments based on, 427-428, reciprocal laws for, 421-422; enforcement of, against nonresident, 421-427.

Real Property Tax

importance of stability in, 337-338; as deficiency tax, 337, 357; conversion of, to percentage tax discussed, 357; taxpayer attitude toward, criticized, 436.
Receivership of Delinquent Tax Receivership

Receiverships, Tax


Redemption from Tax Liens

concessions in terms of, 375-376, 403; provisions for, 403, under Model Tax Collection Law, 407.

Reserves for Delinquent Taxes

failure to provide, in city budgets, 337, 362; need for, as adjunct to tax finance plan, 367-368; bankers' insistence on, 429; limits on creation of, 446.

Reverted Tax Delinquent Land

utilization of, by cities, 336, in rural areas, 453-456; where unsuited to private use, 454; laws affecting, 402-403, 455-457; need for good administration of, 405, 457-459.

Roody, A.U.

article, The Tax Lien Investor's Relation to the Collection of Delinquent Taxes, 459.

Robins, Edward

article: Collection of Delinquent Real Property Taxes by Action in Personam, 416.

Rural Land


Sales, Tax

laws postponing date of, 374, 399; interval between delinquency and, 399; notice of, 399-400; method of, 401-402, illustrated by Illinois laws, 401-402; under Model Tax Collection Law, 406, criticized, 408-411; effect of delays in, 431-433; around Buffalo, 451.

Skarda Act


Smith, Wade S.

article: Recent Legislative Indulgences to Delinquent Taxpayers, 371.

Special Assessments

effect of, on tax delinquency in subdivisions, 450. See State v. Collier, 386, 391.

States


Stone, Harlan F.

quoted, 424.

Studebaker, Paul


Subdivisions

need for controlling, 346; effect of premature, on tax delinquency, 449-452, around Buffalo, 451, in Westchester Co., 452.

Tax


Titles, Tax

importance of assuring validity of, 367, 404; defects in, of reverted land, 455-457.

Traynor, Roger J., 408.

quoted, 415.


Vacant Lots

tax delinquency in, 345, 450; treatment of tax delinquent, 438, 442-443.

Wager, Paul W.

article: Utilization of Reverted Tax Delinquent Land in Rural Areas, 453.