

(From Town Topics, December, 1991)

### **ASSESSOR'S CREED**

I am the assessor. I am a much misunderstood and misrepresented [person]. Many people think I am the tax-gatherer. I am not. I am the surveyor, recorder and appraiser. I survey all property, list it, and appraise its value. There I stop. My employer is the people of the state. This employer's voice is the one I must heed. His voice is law.

His law requires me to take oath that I will assess and value all property at what I believe to be its actual cash value. I did not make the law. This was the law before I was born. It will be the law long after I am dead. Jurisdictions that try some other law ultimately get back to this law. Is there anything wrong with everybody sharing the expense of the government in proportion to the true value of the property each one owns? Whether there is or not, the law must govern my action. Otherwise, anarchy will govern. Government is law and anarchy is lawlessness. In this state no one admits he is an anarchist, but those who want me, their sworn assessor, to violate my oath and either omit or undervalue their property when I am surveying and listing are astoundingly numerous.

I do not collect the tax. By the character of my listing and appraising I do decide in what proportion people pay. If I am honest, people will pay in proportion to the true value of the property each one owns. That is what the law contemplates and the people expect. If I am dishonest, some will be favored and some discriminated against. Dishonesty in assessment is what gives rise to the inequalities and injustice of which the people complain. Those who complain of honest assessment are anarchistic, whether they admit it or not. Some people, quite a good many, do not want justice in taxation. Why do they not want justice? Why is the "stop thief" act played so much? To divert attention and thwart justice--to prevent wealth paying its just proportion of the expense of government.

I do not decide how much taxes will be, I merely record the basis for dividing and distributing the government expense. The county commissioners say how much county taxes will be. The city council says how much will be used for city purposes; the school board for school purposes. The members of the legislature decided that question for the state. In no instance do I, the assessor, decide that question. Everybody ought to know this. Few seem to know it, I get the blame, although I have the perfect alibi. Like the worm, however, I will finally "turn." The year 1969 marks my turning in South Dakota. Hereafter, the fellows that do the business complained of will have to do the squirming. I have troubles enough of my own, and I positively refuse any longer to be held responsible for the deeds or misdeeds of others.

The fellows that fix the rates of levy are the ones that determine the amount of taxes. I fix no levies. I do no seizing. I refuse to be abused for anything I do not do. I do assess, and "by the Eternal" in compliance with my oath and the law, the assessment will be made. Those who don't like it can change the law or get a new assessor, I don't care which. Conscience and law for me hereafter. It is high time to put honesty into our taxation system.

(1918 South Dakota Assessors Handbook.)