

ONLY WAY OUT, IS SIMS' ALIBI ON TAX RAISES

Chairman of State Board, in Speech, Excuses Horizontal Jump in Valuations.

TELLS OF PROTESTS

Excusing horizontal increases in tax valuations on the ground that they were the only way out, Fred A. Sims, chairman of the state board of tax commission, yesterday explained the activities of the board in enforcing the law in a speech before the annual conference of county assessors at the statehouse.

Mr. Sims said that the horizontal increases were necessary by law valuations and that they were the only way out of the difficulty.

"The increases brought a storm of protest about our heads," he said. "We knew when the orders were issued that they would be the cause of more trouble than any previous order ever issued by this or any other board. Despite this fact, it was the only thing that could be done under the circumstances. We could not re-assess property and we could not turn the assessments back to the county boards of review."

HOTES NO MORE INCREASES.

Mr. Sims expressed the hope that horizontal increases will not again be necessary. He said the horizontal increases are the least understood of anything that was done by the board. He explained that before the increases were ordered the tax board sought the information which touching the value of property in the state. He said the board also asked that taxpayers come in and explain the situations in their respective communities.

Sims declared that in some cases taxpayers explained to him the value of the property of their neighbors and that these cases were investigated. He said that in addition to these things the tax board inspected real estate transfers in every county in the state and that it studied the report of the Balston commission on property values.

Mr. Sims said that it is a matter of common knowledge that previous property has been assessed at from 12 per cent to 45 per cent of its true cash value.

Based on the detailed investigations made by the board, counties and cities were classified as to the value of real estate. He read to the assessors a list of counties in the order of the value of farm land. Marion County was first, with Benton county second and Tipton county third. Brown county was last on the list.

THE BASIS FOR THE INCREASES.

This was the basis of the horizontal increases, Mr. Sims explained. He said that the next question was to determine whether the assessments in these counties met the classifications by actual land value. He said that some townships have been assessed higher than others on another. He said that in some townships valuations were up to the true cash value of property and that in others the valuation were so low that it was necessary to double them. He said it was out of the question to consider individual cases of property and that the board could not possibly total all the increases.

"There was nothing left for us to do but order horizontal increases, unless we proposed to let the whole law go to pot," he said. "There was no escape. We could do nothing but order horizontal increases or admit that our law was a failure."

"There is no doubt that the power of levying horizontal increases is a trifling power, but it treats all alike. If through the horizontal increases some property was raised to more than their true cash value it was valued too high. In the first place as compared with surrounding property. If whole counties were to be raised it would mean the penalizing of correctly assessed townships."

On the other hand, assessment of personal property, Mr. Sims said, said that some townships real estate values were increased three times while personal property was hardly increased at all. He said that if this condition had been permitted to exist real estate would have borne an unfair share of the burden.

He called to the assessors' attention personal property particularly attention this year and said that it can be increased to higher valuations even than those brought about by the horizontal increases.

**EXPLAINS POWER
OF THE COMMISSION.**

In explaining the power of the commission over tax rates Mr. Sims said that some check was necessary with the high valuations.

"Many persons in the state object to the state board controlling bond issues," he said. "No one is more anxious than the board to rule in the public interest. We said the board did not anticipate many petitions for this consent and that it was surprised when they came in a downpour. He said this was due to the fact that there had been nothing done in the way of improvements for two years and that the cost of government greatly increased with the increased cost of living. He termed the fact that there were many requests for increases a tremendous disappointment. He said the situation would have been most dangerous without control. The tax board said the tax board should be refusing to grant petitions and in cutting down the amount asked for in the petition, he said.

Mr. Sims said that southern Indiana has been bearing an unjust burden of taxation, but that under the new law the northern part is bearing its share of the burden.

An appeal for confidence in the state board was made by the chairman in the course of his speech.

Has Doctor Right to Order Whisky?

Judge James Collins of the criminal court yesterday postponed argument of attorneys on the question of whether a doctor, under the Indiana prohibition law, has the right to make a prescription to issue prescriptions of whisky as medicine. Judge Sparks, special judge who sat in the case of Louis and Julius Haag, held that it was illegal for a druggist to fill a whisky prescription from a doctor. The argument was continued until the state supreme court passed upon the appeal of the Haags.

DePauw Man Named Superior Court Clerk

Willis Vernaline, a graduate of DePauw university, and who is now studying law here, has been appointed clerk of superior court, room 5, to succeed Henry Crosley. Crosley has resigned to accept a position with the claims department of the Ocean Accident and Guaranty Company of this city.

MURINE A Wheezeless, Coughless, Refreshing and Healing Lotion—Murine for Redness, Soreness, Granulation, Itching and Burning of the Eyes or Mouth, for the Movies, Motoring or Golf will win your confidence. Need a Drugstore for Murine when your Eyes Need a Cure. Murine Eye Remedy Co., Chicago.

DOINGS OF THE DUFFS



BY ALLMAN

CITY MAY USE HOTEL TO CARE FOR FLU CASES

Spread of Disease Crowds All
Hospitals and Emergency
Wards Are Planned.

D. MORGAN IS HOPEFUL

An emergency hospital will be established at the Metropole hotel if the increase in influenza cases in the city warrants it.

Members of the city board of health met Thursday night to consider the matter, establishing an institution, and it was decided to make preparations for taking care of overflow patients from other hospitals in the city.

William Fortune, chairman of the Indianapolis chapter, American Red Cross, and Dwight S. Ritter, city purchasing agent, were appointed to carry out plans for the hospital.

Mr. George, president of Brevort Hotel Company, agreed to hold the Metropole hotel for use as an emergency hospital until Saturday when the board will decide whether or not an addition is needed.

Mr. Ritter announced yesterday that

SAVING LIFE IS SAVING BABY

WE ARE ALL WRONG.

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