

BYRD REFORMS PLACE VIRGINIA IN TOP RANK

All of Governmental Departments Reorganized; Fewer Appointees.

BY ROSCOE B. FLEMING
Times Staff Correspondent
RICHMOND, Va., Dec. 7.—Under the leadership of Governor Harry Flood Byrd, Virginia, recently has accomplished reforms in her state government which place her among the most advanced and progressive of the states. Byrd himself, a young man of pleasant and direct manner, and a brother of Commander Richard Evelyn Byrd, summarized in his office her accomplishments which he considers most important since he took office in 1912.

1. Reorganization of all departments, reducing the number of state boards and bureaus from 100 to 12, 40 being abolished. This reorganization, incidentally, deprived the Governor of sixty appointments.

2. A revision of the constitution which made eighty changes and was approved by the people at a special election, June 19. This virtually gives Virginia a new constitution, at a cost of about \$50,000, as against a possible cost of \$1,000,000 if a constitutional convention had been called.

3. Construction of roads under the "pay as you go" plan. Virginia is spending \$16,000,000 a year on new roads and at the same time readily reducing the state debt.

4. Reform of the taxation system accomplished by law and by amendments in the constitution.

Tax Program Important

Of these four accomplishments the tax program appears the most important and the one by which Byrd's administration will be longest remembered.

As he himself expresses it, it has made Virginia the first single-tax state—that is, the state takes certain bases of taxation for itself and assigns other entirely to the county and local governments.

The state now collects no taxes at all on either real estate or tangible personal property. These endrely are under the control of county and local officials. The plan was adopted in 1926, and put into the state constitution in 1928, after two years of successful operation.

Prior to its adoption, Virginia really assessments had run from 10 to 70 per cent of the value of the property, in various parts of the state. That is, a man in one county would pay upon a basis of one-tenth the value of his property, while another man might be paying on 70 per cent, the rate of tax being the same.

In addition to gasoline and auto taxes, which are used solely for roads, the state taxes incomes, corporations, the rolling stock of railroads, franchises, capital in business, evidences of debt, inheritance and other sources of revenue.

The rates on some of these progressively have been reduced, however, and the non-resident transfer inheritance tax has been repealed, effective next Jan. 1.

Economy Is Practiced

Loss of revenue from these reductions has been made up in the following manner:

1. Simpler and more effective tax administration under C. H. Morissett, tax commissioner, which Byrd estimates has saved the state \$250,000 a year, but has collected more taxes. By better administration, for instance, 23,000 persons not

Coolidge Slaughters Clay Birds



"Bang! Bang!" went Calvin's trusty shotgun, and two more clay birds hit the dust. It was at Swan-na Club, near Waynesboro, Va., that President Coolidge, prevented by a light drizzle from hunting quail, went to the traps to try his aim. Here you see him, in costume reminiscent of the Black Hills days, drawing a bead on a flying target. Mrs. Coolidge, with a small movie camera, stands by and records her husband's prowess.

paying income tax have been added to the income tax rolls. About \$1,000,000 a year has been added in taxes not formerly collected.

2. Slight increases in the income tax, on the rolling stock of railroads, and in the gross franchise taxes.

One aim of the changes in tax administration has been to attract new industry to the state.

As a result, Virginia, situated between the industrial north and the new industrial south, is increasing her wealth on an average of 5 per cent a year.

The state's industrial products were valued at \$440,000,000 in 1922.

In 1928 they are expected to be close to \$900,000,000, and in 1929 Byrd expects the state to blossom into the billion-dollar class.

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OWES RECOUNT BILL

recount, the appellate court ruled Thursday.

J. C. Humphries, Muncie, who was defeated for sheriff of Delaware county by Harry McAuley

and demanded a recount because of alleged malfunctioning of voting machines, must pay the cost of the

recount, the appellate court ruled Thursday.

Delaware circuit court granted

James R. Peacock, G. G. Arkogast and William Mathewson, \$75 each for the work in recounting. The decision was affirmed in an opinion handed down by the higher court Thursday.

Thursday.

Reed G. Landis, chairman of the Chicago committee for reception of distinguished visiting foreigners, who are here to attend the conference of civil aviation, will preside. Colonel Paul Henderson, chairman of the Chicago aero commission, will greet the distinguished visitors.

The senior diplomat for the

BUTLER GETS BOOKS

Denny Library of 1,200 Volumes Given School.

A library of more than 1,200 volumes, including histories, essays, biographies and fiction, has been presented to Butler University by Mrs. Austin Flint Denny, 1619 North Delaware street, it was announced

The gift was made by Mrs. Denny in memory of her husband, an alumnus of the old Northwestern Christian university, class of '62, who died in 1922.

The late Mr. Denny was a prominent Indianapolis attorney and was one of the most active of Butler alumni.

Auto Stolen at Funeral

LEBANON, Ind., Dec. 7.—While the Rev. Orville Woody was conducting funeral services for John Miller at the New Salem church, north of here, he was worsted in an exchange of autos. An unidentified man driving a car in a much more worn state than the minister's escaped with his car, leaving the other machine.

Physicians prescribe Bayer Aspirin; it does NOT affect the heart

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