

TAX SYSTEM OF INDIANA DRAWS BITTER ATTACK

I. U. Law Professor Brands
Method as 'Tolerated
Dishonesty.'

By Times Special
BLOOMINGTON, Ind., Nov. 9.—Professor Hugh E. Willis of Indiana University law school declares Indiana's present method of raising revenue is "a system of tolerated dishonesty," and that if the state constitution is changed, the need for tax reform will have played probably the most important role in bringing about a new basis for law.

Discussing the taxation system of the state, Professor Willis says:

"One-half of the wealth of the state is forced to pay all of the direct taxes, and the other half of the state's wealth is avoiding the payment of anything toward the support of local and state governments. The wealth escaping taxation is in the form of money, stocks and bonds and other money credits.

Realty Bears Burden.

"The Atlas which is carrying the tax load is farm lands, city lots, houses and buildings. The reason for this is the provision in our present Constitution that the general assembly shall provide by law for a uniform and equal rate of assessment and taxation and shall prescribe such regulations as shall secure a just valuation for taxation of all property, both real and personal.

"In accordance with this mandate the legislature has prescribed that all property must be assessed at its true cash value. This provision did not work so badly at the time of its adoption when most of the wealth in the state was in the form of land and corporeal chattels, or tangibles. Since that time, an enormous amount of the wealth of the state has gone into intangibles. If the Constitution were obeyed, intangible property would have to be assessed at its true cash value," he said.

Constitution Evaded.

"The tax rate has increased until it is around 4 per cent. If tangibles were assessed at their true cash value and this rate of taxes collected, the rate would be confiscatory and the wealth would not remain in the state. As a consequence, tax officers have conspired with the large owners of intangible wealth to evade the constitution. The only hope seems to be a change in the constitution itself.

"An ideal system of taxation for the state of Indiana would be a scientific and modern tax program and one not in conflict with the tax program of the United States government.

"In the first place, the iniquitous and unjustifiable personal property tax should be forever abolished. This tax is proving, and always will prove a failure. There is no scheme known to man whereby the intangibles owned by very rich men can be made to pay direct taxes. The situation should be faced, and some indirect method of making this part of the wealth of the state contribute its share should be devised.

Favorable Inheritance Levy.

"A highly graduated inheritance tax would be the best step in this direction. A graduated income tax could be justified on the same grounds, but because of the federal income tax it might be wise for the state of Indiana to relinquish this form of taxation. The main reliance of the state for its revenue should be upon excise taxes.

"The success of the gasoline tax is enough to show how easy it is to procure revenue in this way. A general excise tax on foreign corporations not engaged in interstate commerce would produce a large revenue.

Lists Revenue Producers.

"An excise tax on tobacco, chewing gum, patent medicines and other luxuries would produce more revenue than the state needs and nobody would feel the tax.

"There could be no opposition to these forms of taxes, except from certain special interests which might be affected. They also probably could be devised so as to make a good part of their burden fall upon those who are now the owners of the intangibles which are escaping taxation. At any rate these taxes would not burden the people of the state of Indiana in the way that land taxes are now burdening them.

"Of course, the tax on land should be retained, but the rate should not be high enough to make it burdensome, and the revenue derived therefrom should be used for the payment of county and city governments. If this revenue were not sufficient it could be supplemented by some of the revenue derived from excise taxes."

Hospital Erection Near Start.

By Times Special
NEWCASTLE, Ind., Nov. 9.—Construction of Henry county's \$200,000 hospital here, will be started within the next few days. Work of laying a six-inch water line to the hospital site, north of the city, is being rushed to completion. The contractor is ready to begin work as soon as water reaches the site.

Inventor Visits Bloomington.

By Times Special
BLOOMINGTON, Ind., Nov. 9.—W. E. Anderson, a guest here with Mrs. Anderson of Professor J. W. Piercy of Indiana university and Mrs. Piercy, is the inventor of a machine which stamps a trade mark on English walnuts. Anderson has retired from active control of the Food Machinery Corporation of California. His home is at Los Gatos in that state.

Armed Marion Man Dies.

By Times Special
MARION, Ind., Nov. 9.—Charles Levy, 79, died at the Grant county hospital of double pneumonia. Funeral services will be held Sunday at the Sinai temple here. He leaves three sons, Arthur and Mark, Christopher, and Sam, Indianapolis.

Casting Dignity Aside



YEAR'S LARGEST BANQUET TO BE GIVEN TUESDAY

Livestock Breeders Will
Hold Annual Affair
at Muncie.

By Times Special
MUNCIE, Ind., Nov. 9.—The Eastern Indiana Livestock Breeders Association, with a membership of 1,940, will hold its annual banquet and meeting here Tuesday evening.

The principal speaker will be Duncan Marshall of Toronto, Canada, on "Agricultural Problems." He is a former minister of agriculture of the Province of Alberta and an expert cattle judge.

J. P. Claypool will be toastmaster. The Rev. William E. Steckel of the First Presbyterian church will give the invocation.

The banquet is the most largely attended affair of the kind ever given in Muncie.

A reception committee for the event includes:

W. W. Wilson, chairman; Mr. and Mrs. Karl Nottingham, Mr. and Mrs. Burl Madill, Mr. and Mrs. Urbis Carter, Mr. and Mrs. Merle Heath, Mr. and Mrs. William E. Steckel, Mr. and Mrs. E. Cromer, Mr. and Mrs. Herman Kuhner, Mr. and Mrs. J. E. Green, Mr. and Mrs. Carl F. Fuer, Mr. and Mrs. Frank Kuhner, Mr. and Mrs. Walter Shirey, Mr. and Mrs. Walter Williams, Mr. and Mrs. Luther Shirey, Mr. and Mrs. W. A. Drago, Mr. and Mrs. G. C. Arbogast, Mr. and Mrs. H. Wysor Marsh, Mr. and Mrs. Emery Carter, Mr. and Mrs. Oscar Russell, Mr. and Mrs. Charles Gilmore, Mr. and Mrs. John Day, Mr. and Mrs. Robert T. Miller, Mr. and Mrs. Marion Williams, Mr. and Mrs. J. Riley Broyles, Mr. and Mrs. Clarence Cecil, Mrs. W. W. Wilson, Miss Hazel Aruckle, Cecil Madill and Mrs. Aletha Harvey.

J. Riley Broyles is president of the association. Directors are as follows:

Cattle, W. W. Wilson, Farmland: W. W. Wilson, J. E. Green, Henry Kuhner, H. Wysor Marsh, Muncie; Joe Lee, Springfield; W. A. Drago, Marion; W. A. Drago, Mr. and Mrs. Samuel Drago, Ray Meeker, Muncie; horses, Roscoe Bower, Springfield; Walter A. Shirey, W. A. Drago, Muncie; Joe Painter, Middlefield; swine, W. L. Gray, Selma; Carmen Alexandra Portland; Bert Madill, Muncie; Urbis Carter, Gaston; John Himes, Fairmount; G. C. Arbogast, Seina; Palmer Egerton, Marion; Glen Rife, Marion; Frank Young, Fairmount; sheep, Marion Williams, Yorktown; J. P. Baxia, Muncie; W. A. Hoover Selma; John M. McGaugh, Hartford City, and Merritt Heath, Muncie.

For years there had been no opposition to town officials and the election went by default. It was assumed the same would be done this time. Therefore the present town officials did not put out a ticket.

The mother was arrested at her home in New Harmony a week ago, raiding officers having found a gallon of white mule liquor. Her husband committed suicide a year ago, presumably because of domestic troubles.

**WOMAN AT COLUMBUS
MANAGES GAS PLANT**

Miss Flora Kollmeyer Among Few
Executives of Kind.

By Times Special
COLUMBUS, Ind., Nov. 9.—The current issue of the American Gas Association magazine in an article about Miss Flora Kollmeyer, manager of the Columbus Gas Light Company here, says she is one of very few women holding such a position with a concern of that kind.

Recently the local company was taken over by the Interstate Public Service Company, officials of which have announced Miss Kollmeyer will retain her position, regardless of the change in ownership.

Miss Kollmeyer directs a force of twelve and her duties cover the entire managerial field.

INDICTMENTS ATTACKED

Lake County Defendants Resort to
Demurral Weapon.

By Times Special
HAMMOND, Ind., Nov. 9.—Plans of demurrers in three federal court cases here believed the forerunner of a defense attack which may have large scope in cases arising from the Lake county investigation by the United States grand jury in South Bend, resulting in arrest of 300 persons.

The first demurrers were filed by Attorney C. B. Tinkham of Hammond, attacking indictments in the cases of three of his clients, two accused of violating the prohibition law and one the narcotic law. Tinkham is counsel for the defense in a liquor conspiracy case involving Raleigh P. Hale, East Chicago mayor, and several other persons.

Governor Accepts Invitation

By Times Special
ANDERSON, Ind., Nov. 9.—Governor Harry G. Leslie has assured officers of George Hockett post of the American Legion that he and Mrs. Leslie will be guests at an Armistice day banquet here Monday. They will come here from Lafayette with General William G. Everson, head of the militia bureau of the United States war department. Both Governor Leslie and General Everson will make speeches in Lafayette this morning.

Estate Closed

By Times Special

MARION, Ind., Nov. 9.—The final report on the estate of Willie Mallie filed in the circuit court, shows a remainder after all debts and fees had been paid of \$216,07, which will be divided equally among the three heirs, Anna Jane Burrell and Maude Mosley, sisters, and Matthew Williams, a brother.

Armistice Program Ready

By Times Special

GREENCASTLE, Ind., Nov. 9.—Armistice day will be observed by De Pauw university with special chapel services, at which Dr. G. Bromley Oxnam, president, will speak, and tribute will be paid to the ten De Pauw men who died in the World war.

Mother of Eight Dies

By Times Special

CARMEL, Ind., Nov. 9.—Mrs. Maggie Doane, 77, died at the home of her son here. Among eight children she leaves are Charles and William Doane, Indianapolis.

Armed Marion Man Dies

By Times Special

MARION, Ind., Nov. 9.—Charles Levy, 79, died at the Grant county hospital of double pneumonia. Funeral services will be held Sunday at the Sinai temple here. He leaves three sons, Arthur and Mark, Christopher, and Sam, Indianapolis.

COLLECTOR OF FAKE DAMAGES FOR FALLS JAILED

By Times Special

WATERLOO OF BANANA SKIN

By Times Special

Collector of Fake Damages for Falls Jailed

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WATERLOO OF BANANA SKIN

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