

RAISE IN LAND VALUATION DOES NOT MEAN INCREASE IN FARM TAX

By WILLIAM R. SANBORN
It may be an impracticable proposition, probably is, but as the idea of minimizing tax bills, or escaping their payment altogether, has charm for some of the thrifty, we simply mention it as one way out.

If all the farmers in all the townships of Wayne county, in convention, or otherwise assembled, can induce 430 of their richest neighbors to call on County Treasurer Weidner and to hand that dignified official \$1,000 each, the total will be \$430,000. This will pay all the "farm taxes" due for 1918, except a little matter of \$80.69, which can be collected by passing the hat at said meeting. It may be a little difficult to get the unanimous consent of the needed 430 farm plutocrats, admittedly. Then, too, there are many who prefer paying their own taxes, but the idea is given wings for what it is worth, in view of the uncertainty of what's coming in the way of higher valuation of farm lands and rural taxables for 1919 assessment purposes.

No Increase in Taxes.

We have cited the amount of the rural taxroll in the fifteen townships comprising Wayne county, for 1918, and now payable. The total is \$430,000.69, simply on farm property, be it noted, for the taxation on town property is separate and apart. The fact that this tax is not to be exceeded this year and payable in 1920 may not be generally understood. This indeed, is the crux of the whole matter and what we set out to amplify and explain.

The first and widely formed impression that because land valuations were to be raised meant a large increase in taxes is erroneous. Land is no exception to the new general rule. Everything is supposedly to be listed for taxation at par, at 100 cents on the dollar. Suppose, then, that this results in Wayne county taxables being estimated at 100 millions instead of less than 40 millions. This will only mean the same property will pay the same amount gross, in the form of taxes, and not a dollar more than it is now paying. Apportioned over 100 millions of assets the percentage will be accordingly decreased, and there in lies the meat of the whole matter.

All Assessments at Par

Many seem to think that the new law is a great departure; that it exemplifies a new theory of taxation. Nothing could be farther from the truth. The fact that it has been the rule to assess our farm property at, say 36 per cent of its appraised value, that is admitted sales value, was never contemplated by the framers of the ancient Indiana tax law. The idea was to assess at 100 cents on the dollar, then to prorate the tax as the need warranted. Nobody saved anything, at least the general public saved nothing by this procedure. All the money desired was eventually raised, from year to year, and no more than that is required or expected because of the latest enactment. So, calm yourselves, gentlemen, calm yourselves and be seated.

The assessments and valuations this year are to stand for 1919, 1920 and 1921, three years instead of four, as under the old law. But every taxpayer has recourse, at any time if he feels that his property has been over-valued. The state board of tax commissioners may be appealed to at all times.

Getting at Real Values.

The most difficult part of the problem is the getting at real values, once and for all. And suppose, too, that farm lands are assessed at their actual producing or selling values this year and that two years from date acreage prices are down. Apply the same conditions to livestock, if you please. There can be no general revaluation during the coming three years, so all would suffer alike, but each only proportion and according to his original estimate of real value as reported by assessors for taxation. On the other hand, suppose that farm values were to increase and horses and cattle and hogs to go sky high. Improbable, you say and we admit it. Yet, look backward to land and livestock prices in the spring of 1914 and consider what has happened to prices of everything usable on the planet.

Owing to human limitations an absolutely just and fair method and form of taxation remains to be worked out. It is still the problem of civilization, everywhere.

The new law contemplates the assessment of live-stock at prevailing prices, as nearly as may be practical; for instance: "Registered hogs, \$200 to \$300; common brood sows, \$40 to \$60; stock hogs \$15 per 100 pounds and fat hogs at \$16.50. Chickens and ducks are to be assessed at \$10 and turkeys and geese at \$20 per dozen. These figures admittedly leave some leeway for market changes on the down slope, particularly as to poultry.

The new schedule on wheat is \$2. on corn \$1.25, and on clover \$25 per bushel for assessment purposes. Every deputy assessor will carry a copy of the schedule as made out, to work by, and when you have looked it over you will be surprised to learn how valuable your horses and mules have become, almost overnight. And jacks; well, any decent-looking jack that sings well is worth not less than \$500 on the tax roll. Mixed hay and timothy is valued at \$18, and clover at \$15 per ton for Wayne county taxation. We are not stating that all this is iron-clad but it is a fact that these figures are given out by county assessor Matthews as a "working model" for the various township and deputy assessors to go by. The valuation set, theoretically, for common cows is \$100 and \$125 each; on stock cattle \$9 and on fat cattle \$12 per 100 pounds.

If we admit these to be reasonable "farm" prices this month, who can say as to March, 1920, or a year later?

We may possibly go further into the merits of the new tax measure a day or two later, as it applies to our friends on the farm. If so, we will give the amounts each of the fifteen townships are scheduled to pay, sep-

arately, including town realty. Space does not permit going into further detail at this writing.

Under the new law the compensation of township assessors has been fixed at \$4 and that of their deputies at \$3 per day, the latter being possibly as much as is now paid to a 12-year-old boy for blowing a bellows in a blacksmith shop for eight hours. But, yes, before we forget it. Up to the present writing the township assessors and their deputies have only been paid \$3 and \$2 per day.

FARM Sale Calendar

MARCH 19
L. H. Beeson, 5 miles south of Richmond on Liberty Pike.

A. M. Stewart, Economy.

A. J. Naber, 3 miles south of Eaton.

MARCH 20
Charles Williams, east of Williamsburg.

William Potter, 3 miles west of Eaton.

MARCH 21
Community sale at Williamsburg.

Webster, Ind.

Mr. and Mrs. George Scantland, north of Webster are the parents of a baby girl born at Reid hospital. Mrs. Scantland was Miss Helen Hampton of near Chester....Miss Catherine and Blanche Gibson have returned home after a week's visit with relatives at Connerville and Knightstown....Mr. and Mrs. Jack Stott attended the funeral of Mr. Ball, a relative, at Lewisville, Sunday....Mr. and Mrs. John Myers of Hagerstown spent Thursday night the guest of Mr. and Mrs. Clark Myers....Richmond visitors Saturday were Mr. and Mrs. Emil Huelson, Leo Burnett, Mr. and Mrs. A. L. Baldwin....Cornelius McDonald of Richmond was at his farm south of here Sunday....Mr. and Mrs. Yost of Richmond are now living on the McDonald farm....Miss Mable Gibson spent Wednesday night the guest of Miss Mable Williams north of Webster....Mrs. Marion Myers of Greensboro was the guest of her son, Mr. and Mrs. Charles Meyers one day last week....Mr. and Mrs. Austin Swift of Connerville was the guest of Mr. and Mrs. Jess Gibson of Webster the week end....Mr. and Mrs. Charles Meyers of near Greensboro was the guest of Mr. and Mrs. M. C. Harvey Saturday evening....Those attending the funeral of Mrs. Robbins at Centerville Saturday were Court Jarrett and daughter of Lynn, Mrs. Jennie Borton, Mrs. Jennie Jessup of Webster....Miss Elsie Gibson of Philmont visited relatives Sunday....Mrs. Mattie Richie of Cincinnati and June Jarrett of Webster visited Mr. and Mrs. Cleo Culbertson Sunday....Mrs. Cleo Hollingsworth visited her mother, Mrs. Naomi Plankenhorn Sunday.

Chinese College Man Speaks at Earlham

Enduring antipathy for Germany's brutality and aggressions in the war of 1897 was the cause of China's entrance into the World war on Aug. 14, 1917, according to Suen Lingma, a graduate of the University of Nanking, China, who spoke to the faculty and student body of Earlham College at chapel Monday.

Using as his title "China and Her Allies," Mr. Lingma presented some of the ideals and motives of China, and explained why she entered the war, proud to be an ally of the United States.

Because China felt it her duty to make clear to the world where she stood in the great conflict; because she wanted to enter her protest of the brutal attack on civilization, and to give evidence of her willingness to co-operate in defense of the principles which the world cherishes dear to the heart—the principles of liberty and right, of justice and humanity—China entered the war and made herself a dependable ally.

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Charles E. Cox, Prominent Eaton Resident, Dies

EATON, March 18.—Charles E. Cox, of this city, died Monday night at Gallipolis, O., where he had been a patient for some time. He was manager of the Eaton Telephone company for a number of years, but was forced to retire because of failing health. He was a few days past 51 years of age. He was born in Darke county, O., but received his education in the schools at New Paris, where he graduated in 1888. For 13 years thereafter he taught in the schools in Jackson township. Later he came to Eaton as manager of the local telephone company. He was twice married, his first wife dying a number of years ago. By his first marriage he has one daughter, Mrs. Opal Cox McReynolds, of Defiance, O. Other surviving members of his family are his wife, one son, Everett, and two daughters, Marjorie and Elizabeth, all at home, and a stepdaughter, Mrs. Raymond Harris, of this city. He was a member of the Masonic and Pythian fraternities. The body will be brought to his home here for funeral service and burial.

Lynn, Ind.

Mr. and Mrs. D. A. Frazier, Mr. and Mrs. A. J. Miller and family, Mr. and Mrs. J. I. Kinsey, Mr. and Mrs. Chas. Swanders were Sunday guests of Mr. and Mrs. C. C. Ventress....Mrs. R. C. Thomas and Mrs. Maude Swain were Richmond shoppers Saturday afternoon....Parks Anderson of Spartansburg, called on friends here Sunday evening....Frank Daly and J. C. Alberston were business visitors in Winchester Saturday....Mrs. Newton Reed spent Tuesday with relatives in Muncie....Miss Elizabeth Pege visited friends in Winchester for the week end.

Masonic Calendar

Tuesday, March 18—Webb Lodge, No. 24, F. & A. M. Called meeting; work in the Master Mason degree, commencing at 4 p. m.

Tuesday, March 18—Richmond Lodge No. 196 F. & A. M., called meeting; work in the Master Mason degree, commencing at 7 p. m.

Wednesday, March 19—Webb Lodge No. 24, F. and A. M. Stated meeting.

Friday, March 21—King Solomon's Chapter, No. 4, R. A. M. Called convocation. Work in the Mark Master degree.

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Mrs. D. T. Tryor, Franklin Av., Ossego, O., writes: "Nine years ago I was very much afflicted with kidney trouble. I bought different kinds of medicine, but all to no effect, until one day I took Foley Kidney Pills. I realized so great a benefit from the use of that box that I concluded myself cured of kidney trouble. I feel safe in recommending Foley Kidney Pills to all kidney sufferers. They relieve backache, sore muscles, stiff joints, rheumatic pains and bladder ailments. For sale by A. G. Luken & Co.—Adv."

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