

## TAX COMMISSIONERS CITE WAYNE LEVIES IN COMING REPORTS

(By Associated Press)  
INDIANAPOLIS, Dec. 27.—Many Indiana counties will pay more taxes next year than is warranted by economically administered government, declares the State Board of Tax Commissioners in a report that will be placed before the legislature next month.

In this connection the board says the "home rule" bill, passed six months ago, apparently has been misunderstood because in only two counties did taxpayers formally attack the levies fixed by local authorities. This presents a problem for the legislature, says the board, suggesting that some check be placed on local taxing authorities in fixing tax levies and issuing bonds.

For the whole state, the board says, the average of tax rates is \$1.80, an increase from \$1.34 for 1919, the first year of the application of the new state tax law. Under the old law the average for 1918 was \$3.01, says the board, which further asserts that the \$1.80 rate is equivalent to \$4.60 under the old law.

### Not Understood

"The Johnson home rule bill passed by the special session of the legislature," says the board, "took away the power of the state board over tax levies effective immediately and over bond issues after Jan. 1, 1921. This law seems not to have been understood by the taxpayers, as only in two counties were petitions filed by taxpayers protesting against the tax levies fixed by the local authorities.

"This board is fully convinced that the taxpayers are entitled to some consideration on the question of tax levies. A careful investigation will show that in many counties of the state more taxes will be collected during the year 1921 than government economically administered will warrant.

### Assign Failure

"Failure on the part of the taxpayers to invoke the remedy provided by the Johnson home rule bill, or the inefficacy of the remedy therein provided, may be the reason why proper relief was not granted."

Tax levies fixed for 1920 by the local authorities were cited by the board. Along with these were given the rates necessary on the old valuation to raise the same revenue as also the rates finally approved by the state board for 1919. Levies for Wayne county follow:

Taxing Units	1918	1919	1920	Equiv
Abington twp.	2.01	.84	1.17	2.61
Boston	2.17	.88	1.53	2.95
Center	2.18	.85	1.34	3.51
Clay	2.09	.80	1.22	3.48
Dalton	2.51	1.11	1.55	3.79
Franklin	2.63	.99	1.43	3.60
Greene	2.69	1.02	1.46	3.72
Harrison	1.64	.67	1.31	3.19
Jackson	1.94	.80	1.19	2.86
Jefferson	2.09	.83	1.15	2.87
New Garden	2.58	.98	1.38	3.63
Perry	3.07	1.16	1.51	3.56
Washington	2.19	.89	1.15	2.72
Wayne	2.11	.97	1.61	3.90
Webster	2.22	.86	1.24	3.24
Boston corp.	3.09	1.40	2.48	4.32
Camb City	3.82	1.94	2.78	5.07
Centerville corp.	3.30	1.52	2.25	4.93
Dublin corp.	3.25	1.56	2.89	5.16
E. Ger'twn corp.	2.53	1.15	1.73	3.06
Foun. City corp.	3.08	1.40	1.76	3.22
Greensfork corp.	2.59	1.02	1.59	3.47
Hagerton's corp.	2.74	1.26	2.19	5.09
Milton corp.	2.56	1.12	1.48	3.05
Mt. Auburn corp.	2.08	.84	1.29	3.62
Richmond City	3.50	1.60	2.80	5.68
Spr. Grove corp.	2.29	1.13	2.15	3.69
Whitewater	2.90	1.17	1.91	3.64

### News of the Counties

MODOC, Ind.—Mr. and Mrs. Fred Pursley held a supper in honor of their son Everett of Baltimore, Md., Wednesday, Dec. 22. The guests were: Chester Hodson, John Burgess, Herschel Hawley, Gravesee Leeka, Theodore Krausbauer, Albert Tullis, Rex Edwards, Miss Hazel Dow, Lavone McGinnis, Doris Abel, Miss Vandegriff, Miss Ruth Blount, Ethel Conyers and Brenda Burgess. For the first course fried oysters and pickles were served, oysters direct from Chesapeake bay, and for the second course coffee, cake, fruit and candy were served. After supper they were entertained with dancing and games.

NEW MADISON, O.—The wedding of Miss Hazel Burns, daughter of Mr. and Mrs. Elias Burns, and Solomon Royer, son of Mr. and Mrs. Rufus Royer, was solemnized by the Rev. S. E. Rasey, at the United Brethren parsonage in Greenville, Tuesday afternoon. Mr. and Mrs. Royer will reside with their parents.

Mrs. Charles Roberts was hostess Wednesday evening for a miscellaneous shower, at her home, in honor of her niece, Miss Elva Roberts. The bride-elect received many beautiful and useful presents.

The case of the State of Ohio vs. Lettie Morgan, indicted for attempting to poison her husband, has been continued until the next term of court. It is doubtful if the case ever comes up for hearing. Mr. Morgan has been recently granted a divorce from his wife.

LIBERTY, Ind.—The Christmas cantata "Bethlehem" was rendered Sunday evening by a chorus of voices from the different churches of Liberty, and a violin solo was given by Miss Ruth Moore. Mr. Morton, wife and Mrs. Jennie Stevens, both of Liberty, were united in marriage last Thursday evening, Dec. 23. Rev. Moore tied the nuptial knot and many congratulations and best wishes are extended them. The happy couple was royally serenaded Friday evening.

**PRISONER MAKES GOOD  
ON WARDEN'S WAGER**  
(By Associated Press)

BOSTON, Dec. 27.—Harry R. Manser, the fugitive reported arrested last night in Chicago, was serving a sentence of life imprisonment in the state prison for the murder of Patrolman Joseph Reiser in January, 1918. He and Herman L. Barney, convicted of manslaughter for the killing of another patrolman, and Charles Ward, a negro, escaped last May, climbing through a ventilator to the roof and then over the wall. Ward and Barney later surrendered. Warden Elmer E. Shattuck told newspapermen several weeks ago that he was willing to wager that Manser would be back in state prison for his Christmas dinner.

## ATTY. GENERAL'S DAUGHTER PLANS TO BE JOURNALIST



Miss Helen Spencer Allen.

Miss Helen Spencer Allen, daughter of J. Weston Allen, attorney general of Massachusetts, is studying at the University of California for a journalistic career. She is a freshman.

### Suburban

WEBSTER, Ind.—A. L. Baldwin Mrs. Will Williams, Miss Gladys Williams, Mrs. Clara Culbertson, Mrs. Leo Burnett, Mrs. Will Ryan and Mr. and Mrs. Noel Culbertson were shopping in Richmond Wednesday... Mr. and Mrs. Charley Hollingsworth spent Wednesday evening with Mr. and Mrs. Newton Brumfield... Mrs. Lucile Besson and daughter, Mary Elma, spent Tuesday evening in Williamsburg... Helen Harris spent Tuesday night as the guest of Frances Wehrley... Milton Bishop spent Wednesday at Fountain City... Mr. and Mrs. Noel Culbertson spent Christmas with the latter's parents, Mr. and Mrs. Jess Gibson, of Austin, Ind.... Miss Heringley, teacher in the public school, is spending the Christmas vacation with her parents near Indianapolis... Mrs. Iva Borton is spending several days with Mr. and Mrs. J. B. Borton of Webster.

HOLLANSBURG, Ohio—Mr. and Mrs. L. C. Thurston entertained their sisters, Mrs. R. A. Downing and Mrs. Anna Whitman, at Christmas dinner... Mr. and Mrs. Elmon Polley and son James and niece, Miss Wilda Sweet were guests of Mr. and Mrs. Will Parrish and family of Richmond. Christmas... Mrs. Rheta Platt, sons, Guy and Ralph, and daughter, Miss Ida, were guests of Mr. and Mrs. Earl Wiggs of Arba, Christmas... Lester Lacey and family called on Mr. and Mrs. Ora Chenoweth and Mr. and Mrs. Frank Skinner Wednesday evening.

James Slick and family are spending an indefinite time with Mr. and Mrs. Ben Virk... Mr. and Mrs. Dale Williams and son Dan and Mr. De Ford were dinner guests of Mr. and Mrs. Dan Albright and daughter, Miss Arlie Christmas... Mr. and Mrs. Russell Caskey of New Castle, were calling on relatives here Friday evening.

Mr. Caskey remained over Christmas with his parents, Mr. and Mrs. Sam Caskey, while Mrs. Caskey visited with her parents, Mr. and Mrs. Roy Clark and family of Clark station.

Riley Mikesell and family and Miss Mattie Luke were guests of Mr. and Mrs. Riley Mikesell, Christmas...

Mr. and Mrs. Leonard Thompson of Indianapolis, Ind., and Mr. and Mrs. Everett Wolf, with guests of Mr. and Mrs. Mr. and Mrs. C. A. Thomas and son Robert, Christmas... Frank Ireland and family, and mother, Mrs. Addie Ireland, of Dayton, were weekend guests of Mr. and Mrs. A. W. Meek and Mr. and Mrs. Eugene White... Mr. and Mrs. Earl Wiggs, of Arba, spent Sunday with Mrs. Phebe Platt and family... Mrs. Addie Ireland and son Frank and family, of Dayton, and Dr. and Mrs. A. W. Meek were Christmas visitors of Mr. and Mrs. E. E. Whiteman... The Christmas program, which was given at the school house Friday afternoon, was well attended and the scholars did their work splendidly... Mr. and Mrs. Seigel Ross spent Saturday afternoon with Mr. and Mrs. Harrison Ross and family. Mr. and Mrs. H. H. Jones of Greenville, Mass., Olga Jones of Columbus, T. T. Davis and family and Mrs. Mae Shurte and daughter spent Christmas with Mr. and Mrs. Amos Jones... Mr. and Mrs. Hiram Clark and family of Palestine, Mr. and Mrs. Roy DeCamp of Richmond and Chelmer Caskey and family spent Friday and Saturday with Mr. and Mrs. S. H. Caskey and family... Mrs. Lou Mike sell spent Wednesday with Mr. and Mrs. Elmon Polley... Mr. and Mrs.

W. A. Chenoweth and daughter, Idris, are the guests this week of their daughter, Mrs. W. T. Harrison and family of Union City.

CAMBRIDGE CITY, Ind.—James Winters, a resident of East Cambridge, died at his home Monday night of acute indigestion... A New Years dance will be given Friday, Dec. 31, at the Red Men's hall. Music by Dixon's jazz orchestra, of Richmond... O. C. Rowe, owner of the Pure Ice Cream Cake has added a lunch room to his business and will serve orders for socials, banquets, etc.... Mrs. Laura Richey spent Christmas with her sister, Mrs. Frank Parsons, of Richmond... Mr. and Mrs. Clifford Marson spent Christmas with her parents, Mr. and Mrs. Verhees, at Centerville... Mr. and Mrs. Glenn Pederson of Richmond, Mr. and Mrs. Willard Rummel and daughter of Newcastle, spent Christmas with Mr. and Mrs. L. U. Falls... Miss Grace Kiess of Indianapolis, spent Christmas with her sister, Miss Julia, and other relatives and friends... Mr. and Mrs. Robert Wright, who have been here with his parents, left Friday for Flint, Mich., to visit with Mr. and Mrs. Will Ballenger... Miss Mary Richardson, of Richmond, visited the first of the week... Mr. and Mrs. Walter Krone spent Christmas with Mr. Krone's parents in Richmond.

WILLIAMSBURG, Ind.—Mr. and Mrs. James Ladd had as their guests Sunday, Mr. and Mrs. Justin Reynolds, Mr. and Mrs. Arthur Way, Mr. Lewis Campbell and family, Mr. and Mrs. Elbert Campbell and son, Mr. and Mrs. Allen Franklin, Mr. and Mrs. Chester Franklin and sons, and Mrs. Harry Riggleman and daughter...

Mrs. James Armstrong and son were the weekend guests of Harry Macey and family, near Economy... Mr. and Mrs. James Clements and daughter, Mary Frances, of Richmond, also Mr. and Mrs. Alie Oller, were the guests of Mr. and Mrs. Frank Oller Sunday...

Mr. and Mrs. Chester Franklin and sons spent Tuesday with Rosie Newman... Mr. and Mrs. Marvin Cobine were the guests of George Armstrong and family, Sunday... J. J. Smith from Newcastle visited Ora Smith and family Tuesday and Wednesday... Mrs. James Armstrong entertained relatives from Colorado Wednesday.

GREENSFORK, Ind.—Mr. and Mrs. Oscar Nicholson went to Fairmount to attend the funeral of Mrs. Will Lamb, sister-in-law of Mrs. Nicholson.

Gerold Kennedy of Purdue University, is home for the holidays... Mr. and Mrs. Jonathan Cloud, Mrs. R. B. Bond, Mrs. Rice Miller, Mr. Elvin Benson, Mrs. Mary Reiler and Linus Peacock were in Richmond Thursday... Wilbur Bond came last Thursday evening to spend Christmas here.

FAIRHAVEN, O.—Mr. Strawn and family of Waynesville, spent a few days with Arthur Hays and family. Charles Bradbury spent Monday night with Mrs. Reid and family... Mrs. Reid, wife of Mr. and Mrs. Reid, returned with Mrs. Reid to spend the winter.... Miss Helen Bechtel of Reedsburg, Wis., is the holiday guest of Miss Velma Swisher... Miss Rebecca Biddle spent several days this week with Mr. and Mrs. J. F. S. Hageman... Mr. F. T. Deacon, son Raymond and daughter, Doris, of Bellaire, Ohio, are visiting over Christmas with Mr. and Mrs. Frank Brawley... Miss Lois Murray, who is living with her grandmother, Mrs. Molle Murray, is spending her Christmas vacation with her parents, Mr. and Mrs. R. F. Murray.

W. MANCHESTER, O.—Mr. and Mrs. Ralph Roach were guests of relatives in Dayton, Thursday and Friday...

Mrs. O. P. Wolverton spent Wednesday with Mrs. Trone and family... Mrs. Ray Powell was a Richmond shopper Tuesday... Mr. and Mrs. Leo Guy spent Christmas day and the holiday week with the latter's parents, Mr. and Mrs. William Leas, at Greenville.

NEW PARIS, O.—Mr. and Mrs. A. B. Reid had as Sunday guests, Rev. D. L. Myers, of Dayton. Mrs. Mary Biles, and daughter, Miss Helen... Mrs. Ella Alford, of Indianapolis, is spending several days at the home of Mr. and Mrs. C. M. Wilcox... Miss Opal Northrop was the guest of Miss Mary Thompson, Sunday... Mr. and Mrs. W. O. Sherer and Mrs. Cora McWhinney motored to Dayton, Thursday and spent the day... John Waller, of Butler, Pa., is the guest of relatives...

Mr. and Mrs. W. A. Fudge had as their guests Thursday, Mrs. F. P. Campbell, of Eldorado, Mrs. Eva Miller, and Mrs. Nellie Emrick, of West Manchester... Misses Onda and Onega Denny entertained at dinner Sunday, Misses Irene and Mary Clingspeel and Evelyn Northrop... Simon Cunningham, of Greenfield, spent the weekend with his father... Mrs. David Long, of Richmond, spent Thursday.

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tended the Christmas program given at the Quaker Ridge church Sunday morning... James Heavenridge, wife and son Myrl spent Friday in Richmond... Misses Elvira Wright and Myra Wright spent Thursday night with Miss Hilda Ewing... Edna Colline and Florence Bess spent Thursday with Blanche Bess... Jesse Cline and family of Hampton, Va., spent from Friday until Monday evening with Will Cline and wife... Will Cline and wife spent Monday evening at the home of Ed Mc Dill... Mrs. Will Laird entertained her Sunday school class at her home Thursday. Mr. and Mrs. Margaret Murray is the guest of her daughter, Mrs. Fannie Gwin, at Dayton... Among the college students who are home for the Christmas vacation are Vera Bevington, Gertrude Bice, Irene White and Emmett Harris of Miami; Mildred Clark, of Indianapolis; Janice Hahn, of Athens; and Louis Murray, of Ohio State... Mr. and Mrs. Clifford Marson spent Christmas with her parents, Mr. and Mrs. Verhees, at Centerville... Mr. and Mrs. Glenn Pederson of Richmond, Mr. and Mrs. Willard Rummel and daughter of Newcastle, spent Christmas with Dr. and Mrs. C. H. Harris... Mr. and Mrs. C. D. Ward were visitors in Indianapolis, Wednesday and Thursday... Mrs. Margaret Murray is the guest of her daughter, Mrs. Fannie Gwin, at Dayton... Among the college students who are home for the Christmas vacation are Vera Bevington, Gertrude Bice, Irene White and Emmett Harris of Miami; Mildred Clark, of Indianapolis; Janice Hahn, of Athens; and Louis Murray, of Ohio State... Mr. and Mrs. Clifford Marson spent Christmas with her parents, Mr. and Mrs. Verhees, at Centerville... Mr. and Mrs. Glenn Pederson of Richmond, Mr. and Mrs. Willard Rummel and daughter of Newcastle, spent Christmas with Dr. and Mrs. C. H. Harris... Mr. and Mrs. C. D. Ward were visitors in Indianapolis, Wednesday and Thursday... Mrs. Margaret Murray is the guest of her daughter, Mrs. Fannie Gwin, at Dayton... Among the college students who are home for the Christmas vacation are Vera Bevington, Gertrude Bice, Irene White and Emmett Harris of Miami; Mildred Clark, of Indianapolis; Janice Hahn, of Athens; and Louis Murray, of Ohio State... Mr. and Mrs. Clifford Marson spent Christmas with her parents, Mr. and Mrs. Verhees, at Centerville... Mr. and Mrs. Glenn Pederson of Richmond, Mr. and Mrs. Willard Rummel and daughter of Newcastle, spent Christmas with Dr. and Mrs. C. H. Harris... Mr. and Mrs. C. D. Ward were visitors in Indianapolis, Wednesday and Thursday... Mrs. Margaret Murray is the guest of her daughter, Mrs. Fannie Gwin, at Dayton... Among the college students who are home for