

Generally speaking, there is more of abundance in an ordinary dinner put than is found upon the elaborate banquet table. Work and appetite travel together.

The Birmingham Eccentric

PART THREE

FIFTY-FIRST YEAR—NO. 43

BIRMINGHAM, OKLAND COUNTY, MICHIGAN, THURSDAY, FEBRUARY 7, 1929

\$1.50 PER YEAR—SINGLE COPIES 5c



VALENTINE CANDY carries sentiment

Sweets for the Sweetheart, Wife, or Mother—a rich delectable assortment of candy in Valentine Boxes, a compliment to the lady's taste.

Chocolates, Creams, Caramels, Filberts in a well-nigh irresistible assortment

SPECIAL

A combination of milk and Swiss Chocolates is our suggestion for her gift.

HAMMELEF'S
WABEEK BUILDING

It Pays

TO PAY ATTENTION
to Advertising in
The Birmingham Eccentric

CHURCHES IN FATHER-SON SUNDAY RITES

Many Events Planned For Observance Here During Week

SCHOOLS ARE UNITED

Father and son observances will be held at the local churches on Sunday, and there will be programs at the schools on Monday and Tuesday in keeping with the activities of the week. A community program will be held at the Baldwin High School Feb. 15. One of the features will be numbers by the Ypsilanti Gymnasium Troupe. Supt. Clarence Vliet is in charge of this program.

The Adams School will have their Father and Son observance on Monday, and the Pierce and Quanton schools on Tuesday. At these churches, there will be banquets and programs on Sunday. Among the novelty attractions are stunts by Clarence Cummings, the magician, who will appear at the Baptist and Presbyterian churches.

Holy Name Chapel held its observance last night, featuring a program and a social evening. The program opened at 7:30 p. m. with games following under the direction of George Conney. A singing Charlie Chaplin, and comic movies.

The annual service for the combined boys scout troops in Birmingham will be held at the First Baptist Church, Sunday at 7:30 p. m.

By invitation of the scout leaders of the village, Rev. David Leon Woodward, pastor of the Baptist Church, will give the talk of the evening. His sermon will be on "The Secret of Lincoln's Greatness."

Since Feb. 10 has been designated as Fathers and Sons' Sunday, Mr. Woodward has invited the fathers and sons of his church and the community to unite in this special service Sunday night, as it will be in celebration of Lincoln's birthday.

62 Issues of The Eccentric \$1.50

Assessor At Work

Noonan Tells Ideas On Tax Equalization

Study of the tax equalization problem in Birmingham is being made today by Albert W. Noonan, who recently took office as village assessor, following his appointment by the commission.

Introduction of several changes and improvements in the system of taxation are contemplated by Mr. Noonan, subject to the approval of the commission.

He called to Birmingham from the city assessor's office in Detroit where he was engineering appraisals. Mr. Noonan is the first full-time assessor to be employed by the village, replacing Robert McClellan, who worked on a part-time basis.

In his first public statement made today on the general principles of taxation, he says: "Under the law, the sole function of an assessor is the equitable distribution of the tax burden. He has no part in the expenditure of public funds, his authority merely permitting him to decide what property owners shall pay and their respective amounts. In doing this, he must use as his guide the provisions of the law, which must be strictly followed. Of course, the amount paid by any particular property owner is exactly determined by his assessed valuation."

"How important it is then that the assessed valuation of all the property in any municipality, which is by the way, the foundation of its entire financial structure, be accurately determined according to a certain definite and uniform system that applies to all properties, irrespective of ownership."

"Where this is not done, and where guesses are used rather than scientific methods, the uniformity of taxation that is made a necessary condition of the law, is impossible of fulfilling. This is not only always certain to result in unfair and inequitable assessments, but it is also a source of content and dissatisfaction in public officials. That this is true can easily be shown by the fact that the average taxpayer, who is particularly interested only in his own particular bill, will do so only to protest at all, will do so only to his neighbors or intimate associates."

On the other hand, there will be others who, well realizing that no uniform system is applied in determining their assessed valuation, will strike out blindly against the assessor and seek a reduction of his tax burden through under assessments, and in the majority of cases will prevail in their own benefit and to the detriment of the tax payer who does not protest.

"Not only is this true, but also in the absence of the equipment of uniform methods, the opportunity is afforded for numerous errors, under assessments, over assessments, graft and corruption, with very little chance of detection, and as a consequence, favoritism often obtains."

"It should readily be seen, therefore, that the establishment of a scientific uniform system of determining assessed valuations is an absolute necessity of paramount importance to any municipality, large or small."

"It should also be appreciated that the establishment and maintenance of such a system cannot be performed by any one, regardless of his skill or training, unless he devotes full attention to it every day in the year."

"As stated in the first paragraph, the sole legal requirement of the Assessor is that he make an equitable distribution of the tax burden. However, it is my opinion that the Assessor should



Photo by Arnold Studio
A. W. NOONAN

do more than just meet the legal mandate. He should set up and maintain an information bureau for the benefit of the citizens of the community, wherein they could promptly obtain as they desired, any information they needed relating to any parcel of property situated in the village.

"It is also my firm conviction that there should be nothing mysterious, hidden or secret about assessments or taxation and that all information of an enlightening nature which is understandable and can be absorbed by the average tax payer should be freely given. There should be no effort in the exercise by the Assessor of an autocratic function."

"In connection with my appointment by the commission, I wish to state that I shall be very proud to become a citizen of Birmingham and promise to administer my office to the best of my ability, leaving no stone unturned in my efforts to bring about the absolute equalization of taxes, all my efforts will be directed toward that end."

HALL TAKES HONORS AT SKI TOURNAMENT

Record Crowd Sees Detroit Man Best Olympic Skier

ONE WOMAN INJURED

Henry Hall, of Detroit, took first place in the Interstate Ski tournament, of Detroit at Rochester Sunday afternoon before a record breaking crowd of spectators.

Hall's victory forced Lars Hagen, of Minneapolis, 1928 Olympic skier to drop to second place, four points the loser.

With leaps of 124 and 131 feet Hall, who is a former holder of the national ski-jumping record, chalked up a point score of 288 1-2 points.

Weather conditions have left the big steel slide in a treacherous condition and prevented the establishing of any outstanding records.

Two other members of the Famous Skiing Hall brothers of Detroit featured among the winners. Clarence leaping 124 and 120 feet for 278 2-3 points and Carl scoring 267 1-2 points with his 116 and 110 feet jumps.

Honors in the Class B event went to Roy Mikkelsen, of Chicago, with a total of 262 points, 115 and 113 feet jumps recorded. In this event George Hall and Fred Amel tied for second with Hall excelling in form and Amel in the jumps. Fourth place went to Leo Anderson, of Ironwood, with jumps of 106 and 104 feet scoring him 242 1-2 points.

Only one casualty was reported during the day, when Mrs. Hazel Anderson, of Hazel Park, was struck by a ski which had slipped from the foot of one of the trucks. Mrs. Anderson sustained a deep gash in the leg. Although many spills occurred none of the riders were injured.

Firemen in the fire station are being supplied with books by the library and among January 15, were loaned to members of the department.



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