

FIRE DAMAGES HOME
Sparks from the chimney set ablaze the roof of a farm house belonging to James Vernon Jr. on Wing Lake road, early Tuesday morning. Damage was slight, and the flames were extinguished by the Bloomfield Hills fire department.

Crosley - Amrad or
Fada Service
PHONE 2383

Immediate Tree Planting

The proper development of your grounds calls for groups of trees. Look around now and determine what trees you need for immediate planting and then call Birmingham 58.

We are growing a large assortment of trees in many sizes. Customers may select trees at our conveniently located nursery farms and we will deliver and plant them.

THE CORYELL NURSERY
Headquarters at
1301-1481 WEST MAPLE AVE., BIRMINGHAM

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The Garden & Landscape Company
Grass Seed Garden Seed Fertilizers
Trees, Shrubs, Plants—Hardy Varieties for this District
Supplies and Accessories

Birmingham Store and Display Grounds at Woodward and Willets

BE YOUR OWN LANDSCAPE ARCHITECT. A walk or drive through the residential districts will show how trees, shrubs and plants may be used to beautify your home. The best varieties for this district are on display at our Birmingham headquarters—a careful selection from the most reliable sources, hardy varieties. Expert assistance will be gladly given, if desired, in your gardening and landscaping. Visit our store and display grounds.

SHADE TREES of the most satisfactory kinds. FLOWERING SHRUBS, 24 of the choicest varieties.

EVERGREENS, shrubs and trees, also the beautiful Euonymus, an evergreen, clinging vine that keeps its rich green leaves all winter, also Spurge, an evergreen creeper that forms a ground cover, green all year.

VINES AND CLIMBERS. Climbing roses that are absolutely hardy; Clematis; Bittersweet and trellises or rose arbors for these. Try that will cling to any wall without support.

ROSES. A selection of various choice colors. IRIS. CANNAS. DAHLIAS. LILIES. GLADIOLUS, all for Spring planting. PEONIES. TULIPS. HYACINTHS. DAFFODILS. CROCUS will be on hand to plant in Fall.

PERENNIAL PLANTS. Thirty selected varieties for your flower border. They will grow and bloom year after year.

ROCK GARDEN plants, fifteen of the best perennials for this purpose. See them growing in the rock garden at our display grounds.

HEDGES of hardy Privet or of Barbary.

FRUIT TREES. The best summer, fall and winter apples are on hand. Bartlett, pear, the satisfactory dwarf apple and pear trees, peach, cherries, sour and sweet, plum, quince.

BERRY BUSHES. Currant and gooseberry. GRAPE VINES.

ASPARAGUS PLANTS. A bed, easily planted, will supply you year after year.

RHUBARB PLANTS. Succo, pie and cobbler every year from a row of these plants.

VEGETABLES. Tomato plants are on hand. Seeds of a special collection of vegetables that should be in every garden. These are in a special display case that we call Everybody's Garden.

FLOWER SEEDS, a special display case of the most satisfactory annuals for cut flowers. We handle Star's plants; Asters, Pansies, Salvia and others.

GRASS SEED lawn mixtures, also Red-Top; Kentucky Blue Grass; Timothy; White Clover, in any quantity.

FERTILIZERS; LIMES; HUMUS; SPRAY for diseases and insects. BIRD BATHS, SUET BASKETS and BIRD FEEDERS. Also the best bird houses—trees and shrubs.

GARDEN FURNITURE; FLAGSTONE for walks or terraces; VASES and POTS; GARDEN BOWLS.

Our Guarantee: Satisfaction, or money returned.

For soils too heavy or hard, work in lime SPARINGLY, adding humus. Limus alone is probably sufficient with occasional cultivation. Soils should be firm, yet slightly porous or spongy, so the entire root system below can breathe and develop freely. These simple essentials make healthy plants. Fertilizers stimulate growth.

WE INVITE YOU
to visit our Show Grounds and see our selections of New Plants

New Arrivals

Kolkwitzia Amabilis—"Beauty Bush"—A shrub 6 to 9 ft. high, producing long arching branches covered with small tubular flowers of a honey-suckle type in color.

French Budded Lilac in variety and color.

Yoshino Flowering Cherry

We have just what the up-to-date plant lover is looking for to brighten up his planting. We suggest here a few varieties that are rare. Plan on visiting our nursery to see them. We're located just opposite Acaela Park Cemetery.

WANGBERG GARDENS
SOUTHFIELD ROAD
COMPLETE LANDSCAPE SERVICE
Birmingham, Mich. Phone 2041-R and 2041-W

"Plan, then Plant"

WE OFFER OUR CONSULTATION SERVICE—NO OBLIGATION

New Arrivals

Evergreens—Choice varieties and selections for which the Wangberg Gardens are becoming known. Some new plants that are getting their first glimpse of Birmingham.

Flowering Peaches, Grabs, Plums and Trees—5 and 6 ft. specimens.

Cotoneaster Specimens New Spruce Korean

GARDENING
You've got to dig down now to get Results. Start A. Went.

Sure, after all the winter. An' after all the snow, 'Tis fine to see the sunshin'. 'Tis fine to feel the glow; 'Tis fine to see the buds break. On boughs that bare have been— But best of all to Irish eyes 'Tis grand to see the green!

Sure, after all the winter. 'Tis fine to see the sunshin'. 'Tis fine to hear the brooks sing. As on their way they go; 'Tis fine to hear of norman! The voice of robin. But best of all to Irish eyes 'Tis grand to see the green!

Sure, in grins New England. The spring is always slow. An' every bit o' green grass Is kilt wit' frost and snow; An' many a heart is weary The winter days I weary. But, oh, the joy when spring-time comes! An' bring the blessed green! DENIS A. MCCARTHY, from "Voices from Erin."

Gladiolus
Gladiolus is quite simple to grow and care for. All it needs is a dry place that is not too hot in which to store it. In the spring the bulbs are easily separated by pulling them apart with the hands.

HOUSECLEAN THE GARDEN
Have a spring housecleaning in the garden as soon as the weather permits and get all old stalks and dead leaves that may harbor the eggs of last year's bugs or spores of late summer blights, and burn them.

Making the New Lawn
The axiom, "nine-tenths of wisdom is being wise in time," is particularly true when it comes to making a new lawn, for once established, little can be done to change it without spending it up and starting over.

Of the several important factors governing successful lawn making, first is the foundation. With the foundation right in the first place, all else can be made right.

The ground should be thoroughly plowed or spaded to insure satisfactory drainage and aeration, and enable the roots to penetrate to the necessary depth. A lawn can be no better than its root system, and a deep, even root system cannot be produced on a soil so heavily packed that the roots cannot penetrate it.

After the ground has been thoroughly broken up, it should be harrowed or raked to break up the clods, and then leveled off; sloping it gently away from the house to permit surface drainage. A heavy roller should then be used to firm the soil.

Most mistakes in lawn making begin with trying to make a lawn on the excavated subsoil usually dug from the basement and thrown on the yard, or the few inches of top soil that existed on the surface. Such a lawn will not make a good sod, and if this was done in your case, it would be advisable to have enough top soil hauled in to cover the surface to a depth of three inches or so. If this cannot be obtained, a fairly satisfactory seedbed can be prepared by mixing sand with the excavated soil, if it is the heavy clay type, covering the surface with about an inch of sand and working it well into the surface soil. A thin soil, composed mostly of sand or gravel can be made cohesive and retentive of moisture by mixing clay with it in the same manner.

After the seedbed is prepared, apply a complete, properly balanced plant food evenly on the surface, using 4 pounds to every 100 square feet (10 ft. x 10 ft.). Work it well into the surface soil with a rake and then level off the surface for seeding. Never use manure as it contains all kinds of weed seeds—the worst enemy of young grass; not to consider the endless trouble the weeds will cause you later on.

Use the best seed obtainable and be sure to sow enough. Sow seed evenly—an even distribution can be made by sowing one-half pound longwise and the other half crosswise on the lawn.

After sowing the seed, go over the surface again with a roller to firmly embed seeds in the soil then sprinkle lightly. It is important to keep the seedbed moist until germination takes place; the young grass should not be allowed to dry out.

If the lawn is properly made in the beginning, it will be necessary only to mow, water and feed it with a complete, properly balanced plant food to keep it in prime condition for an indefinite time.

Regular feeding with a complete, properly balanced plant food will take care of the entire food

FUNCTIONS OF AUDITOR GENERAL ARE NOW NUMEROUS AND VARIED

Kings had no bad treasurer very many years before they began to suspect their accounts. To check upon the treasurer's accounts governments of all sorts from the times of the first rulers have now and again created officers with duties similar to those of the auditor general in our state. Strangely enough, there is no such officer in the government of the United States.

In the earlier years of the commonwealth the duty of the auditor general was just what the name of the office implied; to audit the accounts of the state. But the auditor general no longer audits the accounts of the state. Instead, he keeps a set of accounts covering all money received and paid out by the state. He is the state banker, pays the state's obligations.

So far as the state's business is concerned, the auditor general is not an auditor at all. With relation to the counties he is an auditor. The law requires him to audit their books and he constantly has a force of accountants examining the books of the various counties. Recently he has been made an auditor of the township. The highest of all is provided that he should audit township books upon request from citizens or the township board, and no township was required at the auditing of that work and the number of township auditors is a growing demand for township auditors.

Collects General Tax
Although the treasurer is the logical tax collector, he does not do this work under the Michigan constitution. The auditor general collects the general property tax, which was the earliest form of state tax and remains the chief source of revenue for general state purposes. He collects the specific tax on railroads, telephone and telegraph companies, and car loaning companies, which contribute practically all of the money that ultimately goes to the primary school fund and is paid to the school district to help in meeting salaries of teachers.

Since the mortgage tax is an offshoot of the general property tax the auditor general collects that also. With the imposition of this tax early in the century, however, the policy of having the auditor general collect all new taxes was practically abandoned. Collection of the automobile taxes and the corporation tax was entrusted to the secretary of state. Collection of various fees that amount to special taxes is in the hands of the state clerk. The general tax of all the severance tax under which the state takes a percentage of the value of oil, gas, and lands in Michigan, is collected by the state tax commissioner.

The general property tax is collected through the local township and city treasurers who remit it to the county treasurers, and is remitted to the auditor general. The mortgage tax is ordinarily paid through the county treasurers, although it can be paid to the auditor general. The specific tax paid by the railroads and similar utilities is collected by the auditor general directly.

Report Unpaid Taxes
If the owner of a piece of taxable real estate fails to pay his tax, the township or city clerk reports that fact together with a description of the property and a statement of the taxes due, to the county treasurer. The auditor general sends this information to the auditor general. The statement of taxes due and unpaid, however, is merely the state tax but all taxes, township, county, school district and special assessment taxes are included.

The auditor general must try his hand at collecting these unpaid taxes. He lists the names of his books as tax delinquent and holds it for two years. During that period the owner of the property may pay the taxes direct to the auditor general, together with the penalty of one per cent a month imposed by law.

If the owner fails to pay the requirements of the law, and will also take care of the humus requirements by producing a thick, extensive root system, a part of which will normally decay each year as new growth takes place; the humus content of the soil is thus maintained.

have held an opposite view. There is no sense, they have concluded, in keeping the land until it becomes valuable through the growth of timber and then selling it for taxes and permitting it to be stripped by squatters who let it revert once more for non-payment of taxes as soon as the trees have been cut.

If you have a new home and are anxious to have a garden this summer

Have a representative from our Landscape Department assist you in making a landscape plan for the grounds. This service obligates you in no way, and will help you solve any problems you may have regarding this work.

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Aluminum Cleaner 2 cans 15c
Liquid Veneer
Furniture Polish; Bottle 43c
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Popular! General Use 12c
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Saniflush
Toilet Bowl Cleaner; Can 20c
Red Seal
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Tub Soap 2 cans 9c

Mops Heavy, Cotton Yarn; Smooth Handles 44c
Oxydol
Furniture; No. Large Size 23c
Sal Soda
For Household Use; Large Pkg. 5c
Super Suds
Household Cleaner; 3 cans 25c
La France
Furniture Polish 9c
S.O.S.
Aluminum Cleaner; Pkg. 13c

Flour 79c
Lard 2 lbs. 23c
Babbitts
Cleaner; can 5c
Soap Powder
Or China; large pkg. 15c
Tonaloid Soup
Bakers Am. 4 cans 25c
Pails
12-qt.; Galvanized; Strong 27c
Grandma
Soap powder 2 lbs. 9c
Rinso
Large Pkg. 23c
Borax
20-Mult-Toxin. Pkg. 12c
Fels
Naphtha Soap; Bar 5c
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Toilet Soap
BAR FREE
With Each 2 Bars at Regular Price of 3 bars 22c

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A delicious cream sandwich with a delicious cake containing miniature-pancake 25c

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ASSORTED
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Devil's Food Bar Cake
Many women have told us this is the finest Devil's Cake they ever tasted. 25c

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