

\$1,995 IN COURT FINES COLLECTED

Judge Buck Reports 35 Offenders Were Arrested in April As Disorderly

Persons arrested in Bloomfield Hills for disorderly conduct paid \$1,995 in Justice Floyd S. Buck's court in April. This amount was divided among 35 offenders. Another served a 15 day sentence for disorderly conduct. Nine reckless drivers, arrested in Bloomfield Hills, brought the total in fines for the month to \$1,555.

Fines collected from Birmingham offenders during April in Justice Buck's court totaled \$440. Five persons charged with disorderly conduct paid \$165, and 12 offenders paid \$150. Two drunk

WE HEARD IT SAID BY—
Mrs. Ballard Mann, Chairman of the Community House Saturday night dances: "Attendance at the Saturday night dances has been splendid all winter, especially since the opening of the new building, when the attendance showed a great increase."

drivers paid \$50 each and were sent to jail for 60 days. A pedestrian without a license paid a \$10 fine and a man arrested for driving a car with improper license plates, paid a fine of \$15.

By a new secret process a concern in Louisville, Ky., claims to be able to produce helium at \$35 a thousand feet. When this gas was first produced it cost a million dollars for a thousand cubic feet.

Illinois Governor Points Out Flaws In U. S. Tax System

(Editor's Note: Here's an excellent presentation of the tax revenue problem that faces the citizens of Birmingham and Michigan, as well as most other sections of the United States. It was written by Louis L. Emmerson, Governor of Illinois, and published in a recent issue of The United States Daily. We suggest that you read it and become acquainted with this problem, the solution of which bears greatly upon your home and your pocketbook.)

By LOUIS L. EMMERSON

The average man knows little about the revenue situation in Illinois. Every man knows he pays taxes. He feels that he pays too much, because someone else isn't paying enough. But he doesn't know why. In spite of all that has been said about taxation in recent years, I doubt if many realize the hopeless inefficiency of our present revenue system—a system devised more than half a century ago, and based upon theories of revenue that date back to the first days of statehood, when all the wealth in Illinois was represented by broad acres and city lots and houses.

Base of Tax

The backbone of this system is the general property tax, and its most important feature is the so-called uniform rule. Both are provided for by the Constitution of 1870, and until that article of the constitution is amended, they must be the basis of taxation in this State.

In the early history of Illinois the general property tax was equitable, for practically every household then owned and farmed its own land and resided in its own home. There were no large cities and few villages, scarcely any tenancy, little intangible property, few corporations and few people who were employed for wages or salaries.

Real estate was easily assessed, and personal property was of a kind not readily concealed. Ownership of property was a fair measure of ability to pay taxes. This, however, is not the case today. Less than one-seventh of the people reside on farms, and less than 45 per cent of the farm acreage is operated by owners.

Intangible Increase

As the percentage of the ownership of land has declined, the percentage of people owning intangible property—stocks, bonds, and other securities—has increased. It is estimated that the people of Illinois own between \$12,000,000,000 and \$14,000,000,000 in par value intangibles, not taking into consideration unproductive intangibles which have a considerable value.

In other words, it is safe to say that the total value of all intangibles owned by Illinois citizens can not be much less than the total

24 FIRE CALLS DURING MONTH

The Birmingham Fire Department answered 24 alarms during April, 15 of which were within the village. Property loss in the village totaled \$52, completely covered by insurance. Loss in the townships from nine fires was \$17,250, of which \$5,100 was actual loss, not covered.

A little less than 16 hours were spent in fire fighting, and fire engines traveled 90 miles enroute to fires.

The new booster pump, made during the month by members of the company, is now complete and functioning as a permanent unit. No chemical has been used since the pump has been completed. Vernon Griffith, captain, said, and a saving of money, time, and effort is made possible by the pump. In four hours and five minutes of actual service, the pump pumped 3,450 gallons of water, and without it, the use of chemicals would have been necessary.

There were 27 gallons of chemicals used during the month, all before the pump was made. In April, 1929, 122 gallons were used. Cost of chemicals usually came to \$150 per year, Mr. Griffith said. Fire loss a year ago in the village totaled \$355, largely covered by insurance.

PUBLIC-KUNSKY BIRMINGHAM A GREATER TALKIE THEATRE

TONIGHT LAST 'LUMMOX' Fannie Hurst Story, with Winifred Westover

FRIDAY and SATURDAY
A Howl from Start to Finish
MARION DAVIES
IN
"Not So Dumb"
From the Stage Play "Ducky"
EXTRA
LAUREL & HARDY
in **"The Brats"** News & Act

SUNDAY - MONDAY - TUESDAY
"Our Dancing Daughter" has Tenderfoot—Out Where the West Begins
JOAN CRAWFORD
in
"Montana Moon"
Redoubled Romance of the West
Selected Balanced Program of Comedy - Novelty - News

THE SUPREME ARTIST OF STAGE AND SCREEN In The Green Goddess

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"Kiddie Klub" SAT. MATINEE TARZAN THE TIGER

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PHONES 1 and 2 BIRMINGHAM

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LESS THAN the ordinary wear was found in the pistons after a 9000 mile test run with this improved motor oil—New Iso-Vis.

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So this engine had been rushed through a test of 9000 miles. And now the micrometer reported less than normal wear... the bearing wear was less than 1/1000 of an inch. The experts were convinced.



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- 1 New Iso-Vis will not thin out. It is made proof against dilution by a special patented process.
- 2 New Iso-Vis leaves but little carbon. It is Wholly Distilled and contains no undistilled parts of the crude.
- 3 New Iso-Vis lubricates effectively at engine temperatures both far above and below normal.

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The New Polarine also is produced by our refining process—giving it an efficiency which is unsurpassed by any other oil. The price is 25¢ per quart.

STANDARD OIL COMPANY (Indiana)

Small Owner Pays

Under these conditions, most property owners will, and do, take whatever risk may be involved in refusing to list intangibles. The result of this failure of the law to reach intangibles, which should pay a just share of taxes, shifts the burden upon the small percentage of tangible property owners who bear all the burden of the general property tax.

Many States have abandoned the uniform rule. New York and Pennsylvania do not have it. It is omitted from the constitutions of 23 other States.

Aggravating the Ills

resulting from these archaic provisions of the revenue section of the constitution, is the cumbersome uncoordinated assessment system with which we attempt to distribute the burden of taxation. The principal difficulty seems to be due to the total lack of any definite responsibility on the part of any one for the final results of assessment, and the absence of any uniformity in assessment as between townships within the county and between counties.

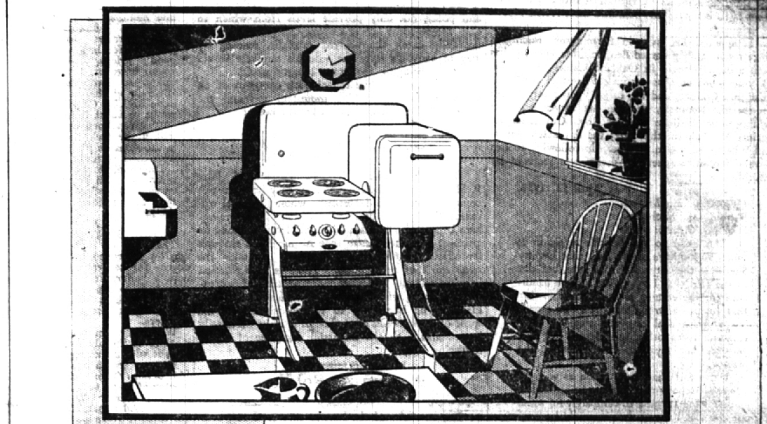
Each township is an independent assessment unit. As each township assessor is interested in seeing that his constituents get off as lightly as possible, assessment in the counties revolves itself into a competition in under-assessment among the townships.

Likewise, county boards of review are interested in shifting as much of the burden of State taxes to other counties as possible. There is no State or county unity or coherence in assessment of property.

A special commission created by act of the legislature last year, has been making a study of constitutional proposals, and is now ready to make a report. I do not know what that report is, but it is safe to predict that it will propose the grant of more authority to the legislature in tax matters, and to do away with the limitations in the present constitution which tie the hands of the assembly, and make it impossible to adjust revenue machinery to changing needs of the State.

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