

INSTRUCTIONS GIVEN TO COUNTY REVIEW BOARDS

State Tax Commissioners Send Out Letter of Advice; Duties Under Law Cited.

INDIANAPOLIS, May 27.—Instructions and advice to county boards of review which begin their annual sessions June 1 are contained in a letter the state board of tax commissioners has sent to the county bodies. The boards have a certain amount of original tax appraisals to do; have to review appraisals appealed from township assessors, and also have to harmonize tax valuations in various parts of the counties. Members or representatives of the state board will visit the county boards from time to time. How taxpayers' property should be appraised by the county board is the procedure regarding the fixing of appraisements are explained in the letter as follows:

"There is no more important work to be done by any public officer in the state than now devolves upon you in bringing about a correct valuation of property in your county. The law makes it your duty to correct all errors in the names of persons, in the description of the property upon said lists, in the assessment and valuation of property thereon, and shall cause to be done whatever else may be necessary to make said lists and returns of assessments comply with the provisions of this act. The board shall pass upon each valuation and enter the values as fixed by it in a separate column. The board may, on sufficient cause being shown, or on its own action, correct the assessment of valuations of any property in such a manner as will in its judgment make the valuation thereof just and equal."

"POWER TO EQUALIZE VALUATION." The law further says that your board shall also have the power to equalize the valuations made by the assessor either by adding to or deducting therefrom such sums as are necessary to fix the assessment at the true cash value. Such equalization can affect any class of property.

"You should examine the reports from the different townships and see that there is equality among the townships in your county. If any township assessors' valuations appear to be too low, you should not hesitate to make such adjustment that each township will bear its proper part of the tax burden. The great bulk of the taxes are those levied by the smallest units. County and state taxes are very much less than the tax collected in the township, or city, or town for local purposes.

"You should examine the domestic corporation reports and the supplementary information and ascertain whether the information required by these forms is given, and urge upon you to see that an assessment as is required by law is made in your county. It is your duty to see that all property in your county is assessed at not more or less than its true cash value.

"In the assessment of all real estate you should be governed by Section 142 of the tax law, which provides that all real estate shall be valued at its full true cash value, which is the price it would bring at a fair voluntary private sale, not a forced or sheriff's sale."

"Some taxpayers have the erroneous idea that valuations in the census idea that valuations fix the amount of the taxes they pay. The spend. In other words, the question valuation only fixes the basis on which the tax rate is estimated, and the rate depends upon the amount of money the officers are going to of taxation is: How much money shall we spend? The real time to limit the amount of the taxes is when the budget is prepared by the local officers and submitted to the public the last week in August. Tax rates are fixed the first week in September."

In the miniature republic of Andorra the women are permitted to eat at the same table with their husbands.

MAN WHO BOUGHT TIGER LILY BLANKET FOR VIRGINIA RAPP LOSES HEART AGAIN



Miss Jocelyn Leigh with Henry Lehrman.

When Virginia Rapp, in connection with whose death Roscoe Arbuckle was acquitted after three trials, was buried in Los Angeles, Henry Lehrman sent a blanket of 1,000 tiger lilies to be draped over her coffin. He remained in the east to mourn lest his feelings get the better of him should he face anyone connected with her death, he said. But his heart has been mended. His engagement to Jocelyn Leigh, featured beauty of the Midnight Frolics, has been announced. Lehrman is known as a producer of comedies.

TIRE COMPANY CHANGES ITS POLICY

The following letter is self-explanatory: Brown Tire Co., 168 Fayette St., Hammond, Kelly-Springfield, Distributors for Lake County:

The recent move made by the Kelly-Springfield Tire Company in consolidating its general offices in the new building at 250 West 57th Street, New York, is indicative of more than merely an effort to organize more efficiently the executive branch of its large business.

The truly interesting and significant feature of the re-organization of office arrangements is the fact that the New York branch has been moved to the company's warehouse at 52 West 57th Street, a step which is really equivalent to giving up the branch altogether, since it has now no display rooms, sales counters or any of the other appurtenances of the usual tire store.

For many years the Kelly Company, in common with other large tire companies, maintained handsome and attractive showrooms. The Kelly Company, however, realized that with the stabilizing of the industry the maintenance of these expensive establishments was a relic of the prosperous days of a rapidly growing industry rather than an economic necessity for a concern manufacturing articles that have now become almost staple products.

With the discontinuance of all retail sales—a step which was taken to protect the dealer—the factory branch was deemed an unnecessary expense which only added to the overhead; in cutting out this expense in all cities, which the company intends to do as soon as practicable, a considerable saving will be effected, and it was partly in anticipation of this saving in operating costs that the prices of Kelly products were recently brought down to a competitive basis.

The company intends to establish warehouses in various centers of distribution where railroad facilities are best fitted to give prompt service to its dealers, and where it now maintains branches these will be supplanted by offices, which in many cases will be in the warehouses themselves.

There seems to be good reason to believe that this move of the Kelly Company in being the first to discontinue its branch in the largest city of the country may forecast the attitude of other large tire companies with respect to the future conduct of the industry in an endeavor to bring the tire business to the same point of economic perfection as that which marks the older lines of trade.

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KELLY-SPRINGFIELD TIRE CO., New York

ST. JOHN

George Gerlach and son John transacted business in Chicago Thursday. Mrs. Frank Dinges and son Jack, are visiting several days with relatives at Chicago.

Mrs. Bernard Boecker and son visited Friday with relatives at Chicago. The public schools closed Friday evening with an entertainment. A surprise party was given Lew Boecker by his many friends on Wednesday evening in honor of his 24th birthday. The evening was spent with dancing and music after which refreshments were served and the guests departed wishing him many more happy birthdays.

William Klein a prosperous farmer of Wesley, Iowa, who has been visiting several days here with Mr. and Mrs. Nick J. Ludwig, Jr., returned on Friday morning to his home in Iowa.

HOBART

Mr. Walter McPhearson was at Indianapolis the first of the week to attend a meeting of the Masonic grand lodge.

Undertaker Wild accompanied by his daughter Mrs. Krull have returned from Indianapolis where they have been attending a session of the State Undertakers' Association. Miss Bess Banks has completed her lyric work for the season and is home where she expects to spend

the summer. Bids were received Wednesday evening for the pavement of Lincoln street and for sewer installation on said street. Courtright, Helny and Wheeler of Crown Point had low bid for the pavement and Sharer and Son of Hobart had low bid for sewer. The mayor and city council have been granted ten days in which to award the contract.

The funeral services of Mr. Conrad Bender who passed away last Wednesday, will be held at the home at 10:30 Saturday morning. The interment will be at Calvary cemetery.

HESSVILLE

Mrs. J. Dorne and children of Chicago were the guests of the Mrs. Dorne's father, Mr. M. Shay of Martha street and other relatives last Thursday.

Mr. and Mrs. Ward Kessler and daughter Bernice and Mrs. W. Smith and son Clyde were Griffith visitors Thursday afternoon.

Mrs. C. Spangler, who is at the Mercy hospital in Gary, is reported as getting along nicely.

Mrs. Clarke returned to her home in Morocco last Thursday evening, after having spent the past few days with her daughter Mrs. Ira Lambert and family.

Mrs. F. Robda Sr. and Mrs. O. Proeschold were Hammond shoppers Friday.

Mrs. W. R. Patterson spent last Wednesday in Hammond.

Mr. Emil Micovetz, the shoe dealer, carries a complete line of Men's, Women's and Children's footwear and expects to have a two day reduction sale on all goods.

Miss Alverta Smith was a Hammond shopper Wednesday.

Mrs. Geo. Breckner of Hammond was the guest of Mrs. Horner and family Wednesday.

Mrs. Jack Wagner and son Junior spent Thursday at Highland with Mr. and Mrs. Wagner Sr. and family. Members of the Las Amigas Club and husbands were entertained by Mr. and Mrs. Paul Spaulding at their home on Kennedy avenue, Wednesday evening. The evening was spent in games, music and cards, followed by a delectable luncheon served by the hostess. Among the guests present were Mr. and Mrs. Porter Brandenburg and daughter, Mr. and Mrs. Harvey Ruhl and their

GILDA VARESI IS REAL MADAME, NOT JUST STAGE ONE



Gilda Varesi.

daughter, Mr. and Mrs. Jack Wagner and son and Mr. and Mrs. Freeman Harding and children.

Mrs. Jack Wagner is planning to give piano lessons at her home in the near future. Mrs. Wagner is considered a capable pianist.

In 1921 the world's production of coal dropped back to the level of production in 1919, with the total output put at approximately 1,100,000,000 metric tons.

DYER

Peter Klein, F. F. Scheidt and daughter Estelle, spent Thursday in Chicago.

Mrs. W. Fagen, Mrs. Aug. Piepho and daughters Ora and Ida, Mrs. An-

ton Schutz were Hammond visitors on Friday. Bill Vanderwort will spend several days with relatives at South Bend.

Pearl Vanderwort returned to her home at Butler, Ind., after several weeks' stay with her sister Mrs. H. N. Carnahan. E. C. Hill went to Bloomington, Ind., where he will spend his vacation.

Do not forget Memorial Day, May 30, postoffice hours are from 8:00 a. m. to 11 a. m.

Big 4-Day Sale of Lake Lots May 27-28-29-30 Cedar Point Park Subdivision

45 MINUTES FROM HAMMOND

Cedar Point Park is situated on the East Side of Cedar Lake, Indiana, and is generally admitted to be the most beautiful spot at this justly popular Lake.

We are spending over \$30,000 to make this subdivision the ideal spot for your summer home. We are building stone roads, community wells all over the property, electric lines, etc. Our pier, which is 450 feet long, is worth seeing. Lot owners in the subdivision are proud of it. The \$10,000 club house for dancing parties, entertainments, concerts, etc. is for use of lot owners. For those who like the good game of tennis a tennis court is provided.

ENJOY YOURSELF AND MAKE MONEY

The restrictions against out-houses, unpainted shacks, tents, etc., assure a steady increase in property values. We sell to gentiles only.

CEDAR POINT PARK BEACH

Our beach is the finest on the Lake. For those who like to take a dip in the cool refreshing water our beach cannot be beat. The Park has a wide reputation among fishermen on account of the good fishing to be found there.

CEDAR POINT PARK

Is a place for the lover of nature and the weary. Pure air and sunshine is the best doctor. Give your family a chance to play among the many fine trees, the flowers and the grass at this fine spot. Cut out the coupon below and get full particulars or come out and see us Sunday or Decoration Day. Come and spend a day with us whether you are interested in buying a lot or not.

CEDAR LAKE REALTY CO.

CHICAGO OFFICE 115 S. Dearborn Street Phone Randolph 3152

CEDAR LAKE OFFICE Open Every Day Phone Lowell 199-W-1

COUPON

Gentlemen: Without obligation please send plats, prices, terms and full particulars about your lots at Cedar Lake.

Name

Address

Meteor Radiophone Receiving Sets

The last word in Radio Equipment. Free Concert every evening at our Demonstration Room. You are invited. Four different models to choose from. Reasonable prompt delivery can be had on all models. Have your sets installed by Experts. It pays. Inquiries answered free. For appointment phone Whiting 305.

Wilson Electric Supply Co.

310, 119th Street Whiting, Ind.

PHONE 305

METEOR RADIOPHONE DISTRIBUTORS

Over the Hills to the Poor House

—is a way not paved with pennies saved. It may be the end of the easy road taken by thoughtless people.

If you save while you are young, you build a wall of dollars around your old age. You can have home comforts and peace of mind.

Take Care of Your Dollars and Your Dollars Will Take Care of You

Invest in Some of Our First Mortgage 7% Real Estate Bonds

AMERICAN TRUST AND SAVINGS BANK

The Bank that Service Built

187 State St., near Post Office, Hammond, Ind.

A. J. Swanson, Pres. Daniel Brown, Vice-Pres. H. O. Reissig, Sec'y. and Treas.

Lay a Little Aside Each Week

You can save something, and the amount you save is not so important as the fact that you are saving systematically.

START NOW! This Very Week!

The habit will soon grow on you and you will be agreeably surprised at the amount you are drawing interest on at the end of the year.

This plan has worked most successfully with hundreds of people who like yourself never thought that they could save, until they tried it, and now they say it is the best lesson they ever learned.

Your Savings Account is never too large or small to be appreciated by this Bank.

Hammond Trust & Savings Bank

FAYETTE AND HOHMAN STREETS PHONE HAMMOND 4000

IN THE HAMMOND BUILDING

Capital and Surplus \$125,000

W. G. PAXTON, President FRANK HAMMOND, Sec.-Treas. F. R. MOTT, Vice President H. J. GESCHIEDLER, Asst. Sec.-Treas.

Good Hardy Stock—Fresh Cut FLOWERS

For Decoration Day

Carnations

ALL COLORS Best Quality

35c

Per Dozen

Roses

ALL COLORS Best Quality

50c

Per Dozen

Lion Store KAUFMANN & WOLF - HAMMOND, IND