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TELEPHONE, BARRINGTON NO. 1

PERSONAL PROPERTY FAILS

J. E. Bistor, president of the Association of Real Estate Tax Payers of Illinois in a stiff protest letter to J. L. Jacobs, Cook county assessor, called attention to the fact that the 1931 assessment roll of the county would include only $1,105,000,000 of personal property assessment according to a recent statement published in the Chicago newspapers and verified by the assessor. The association threatened to attack the validity of the assessment and called attention to the fact that the state tax commission in January, 1931, found that more than 15 billion dollars of taxable personal property had been omitted from the 1929 tax roll. A year later the county court ruled that the 15 billion of personal property valuation had been omitted.

"The Kelly bill was passed in February, 1932," the president of the association continued. "This was to mark the beginning of a new deal. Now the assessment for 1931 has been completed and even in the face of the greatest emergency, the greatest need for revenue this county has ever known, we find that only a negligible fraction of the available taxable personal property has been assessed.—On Wednesday of this week the board of appeals reduced one assessment from 60 million to 34 million dollars.—Today's newspapers tell "Slash 65 more assessments on Gold Coast—etc. etc."

The statement summarizes "At this time nearly a quarter of a million homes of Cook county citizens are subject to sale or forfeiture to the state for delinquent taxes. Real estate must be given relief—substantial adequate relief."

Now very few persons in Cook county will disagree with the statement that real estate must be given relief. That is a fact without chance of logical contradiction. But the method of relief is a subject for honest debate. The Association of Real Estate Tax Payers has really accumulated enough facts about the personal property situation to disprove the thing it is attempting to prove, that real estate can find relief in personal property assessment alone.

There is a substitute for the real estate tax and a good one, but it is not the personal property tax. To be good, a tax must not only be fair but must be practical. The personal property tax would be fair if it were possible to assess personal property with any degree of accuracy. The situation in Cook county of which Mr. Bistor cites a few examples, indicates that personal property can not be fairly assessed. It therefore is not a practical tax. For illustration a single piece of jewelry valued at $10,000 can easily escape assessment. In fact it is impossible to assess jewelry when the owners fail to declare it—which they do in most cases—. On the other hand an automobile whether it is a custom built job costing $10,000 or a four cylinder car costing $500, can not escape assessment. As a result the person who spends his money for automobiles pays a personal property tax on his purchases while a person who spends his money for jewelry—unless he is so honest that he is willing to be taxed when he knows his neighbors are not being—escapes the tax on his purchases. The same inequality exists all up and down the line of personal property assessment and taxation.

In place of personal property tax to supplement real estate tax, the general sales tax would fill the bill practically and fairly. The sales tax next to real estate tax is the hardest for a tax dodger to escape. It will raise revenue in good times as well as in hard times. It will collect on personal property when that property is purchased with no opportunity of being hidden from the assessor. The sales tax is fairer than real estate tax because it forces everyone to pay. However it can be made a lighter burden on those less able to pay through the system of a very low rate of taxation on the necessities of life and a higher rate on the luxuries. One argument against the sales tax is that it would tend to stifle business. This has not proven the case in practice. During the period of greatest spending—most extravagant spending—that this country ever experienced, a general federal sales tax was in effect.

As a supplement to the real estate tax, the sales tax should be a state method of raising funds. If states will leave the income tax to the federal government and the federal government will leave the sales tax to the states, an important step towards the solution of the government financing problem will have been taken.

OUR WASHINGTON LETTER

By National Editorial Association
(Special to The Review)

THE PRESTIGE enjoyed by the banking fraternity has lost much of its effectiveness during the last three years it is generally agreed. A beautiful and impressive myth, which set the bankers above the laws for their astuteness, has been dissipated by the turn of the economic wheel. Bankers are now on the defensive and find themselves where they must sell their service to the doubting public. Through the operation of federal agencies bank suspensions have greatly diminished and with the return of confidence the hoarding of currency has decreased. The comptroller of the currency, who has supervision over banks, recently informed congress that the country banker is so situated that his field for loans has narrowed until many are operating under a severe handicap. With re-organizations demanding increased efficiency the future country banks are expected to improve.

THE BEER BILL is due for examination by the senate this week. An effort to jam it through without prolonged debate appears unlikely to succeed. The suggestions of allied farm organizations for relief do not appear to have a chance. The farm groups want a six months' moratorium on mortgages as an interval for adjustment; local debt arbitration committees to help debtors and creditors make voluntary adjustments; funds from the R.F.C. of federal land banks to aid refinancing. In addition the farmers want the domestic allotment plan giving a bonus for crops sold in this country. The re-organization of government departments as an economy move has struck a snag in the house. The democrats are determined to balance the budget—a tremendous task.

FRESH from a short holiday the president and congress are buckling down to face the heavy problems of the next two months. Desks are piled with important papers but it is safe to predict the business will be juggled over to the incoming administration and the new session. It is unfortunate for the public that office-holders have assumed an indifferent policy simply because they realize their official duties will end March 4. Unless the public demands action the next 60 days will be devoted largely to shadow boxing. Perhaps this attitude is responsible for the enactment of the Norris amendment which, when ratified by the states, will shorten the careers of "lame-ducks" to January first and save the valuable time.

NON-PARTISAN observers are watching the by-play between the democratic chieftains and the progressives in the senate. The support given Mr. Roosevelt by this, clique in the campaign brings a puzzle to the democratic legislative bosses. They would like to know what bargains were struck and if the deal might not prove a boomerang. The progressives are notoriously individualistic and must be handled with a gloved hand. Some republican leaders confidentially expect their progressive brethern to return to the fold when they tire of cooperation with the new majority. The so-called "radicals" of the republican party are at their best as gadflys. Few expect them to play peacefully with the herd no matter what plums are allotted. Roosevelt's pre-election policies were in accord with the progressives in the main but the translation of the principles into laws may not set well with the temperamental senators of the "radical wing."

CURRENT PROPOSALS for a general sales tax as a means of raising federal revenues has been received with alarm in business quarters. Business men are frankly worried by the agitation because it vitally affects their production schedules and price lists. The uncertainty is bound to stall off an upward trend in employment and curtail buying power. It is generally agreed that eleven million are unemployed. Advocates of sales taxes are just as far apart at this session as they were when congress debated the original plan. Unless there is a sudden turn for harmony a sales tax bill will not be approved before March 4.

Wandering From This to That

Pneumonia Season Here

The first three months of the year bring the highest seasonal prevalence of pneumonia in Illinois with the regularity of the seasons themselves. One of the most widely prevalent and fatal of all diseases, pneumonia never completely disappears in this state but it is not unusual for fully or almost one-half of the total cases in any year to be crowded into the months of January, February and March. Prevalence follows this course whether the incidence in any year is great or little. Weather conditions on the one hand and the habits and practices of people on the other influence the prevalence of pneumonia. While the disease is infectious and can be spread from person to person, resistance against the disease is general and can be strengthened or weakened by habits and practices which are subject to control. This is shown in a number of ways. Steel workers, for example, suffer a much higher death rate from pneumonia than wage earners in other industries. Furthermore, those steel workers employed in strenuous jobs who are subject to sudden and wide changes in temperature experience a much greater loss from pneumonia than do other steel workers doing no less strenuous jobs but not subjected to sudden and radical changes in temperature. The prevalence of pneumonia, moreover, is much greater in large cities, as a rule, than in the smaller communities and rural districts. In Chicago, for example, the death rate from pneumonia ranges from 15 to 80 per cent higher year after year than that in the state exclusive of Chicago. Large numbers of employes in Chicago, no doubt, travel further between home and work than in other parts of the state. This increases the degree of exposure to the high and low temperatures encountered at home and in the place of occupation. The statistics reveal practically no significant difference in the mortality from pneumonia among people between 5 and 20 years old in Chicago and downstate. From age 20 to 64, however, the rate in Chicago is persistently higher, especially among males, than that downstate. In this age group is found that great body of wage earners whose advancing years made them increasingly less resistant to exposures.

More Museum Visitors

Despite enforced economies, due to reduction of its income from endowment and other sources because of the depression, Field Museum of Natural History maintained full service to the public during 1932, and its educational benefits were extended to a greater number of persons than in any previous year of its history, it was pointed out today by Stephen C. Simms, director of the institution.

While extra-mural activities such as scientific expeditions were curtailed, the museum carried on a full program of installing new exhibits and making general improvements, presenting free courses of illustrated lectures on science and travel for the general public, maintaining manifold educational activities for school children both at the museum and by extension work in the schools of Chicago, and issuing scientific publications.

A total of more than 1,800,000 persons have visited the museum during the year. This is the largest attendance the museum has had in any year, and represents an increase of nearly 300,000 or about 20 per cent over the 1931 total of 1,515,540 visitors. The year 1932 was the sixth in which attendance has exceeded 1,000,000; and the total for the past five years has been more than 6,840,000, or approximately 1,000,000 more than the 5,839,579 visitors received in the entire twenty-five years during which the museum was located in its first building in Jackson Park.

Solid Tires Disappearing

Solid tire vehicles are rapidly being removed from the highways of the country and pneumatic tires will assure less wear and tear on the highways. Not only are states prohibiting the use of vehicles equipped with solid tires, but the manufacturers of commercial vehicles are building fewer machines with such tires. The number of new trucks equipped with solid tires has dropped from 25 per cent of total trucks in 1922 to 3.1 per cent in 1931.

Arkansas has prohibited the use of vehicles with solid tires. Illinois has a similar law effective January 1, 1933, although some types of vehicles with solid tires are already banned. Mississippi will bar the use of solid tires on vehicles except in municipalities or within three miles of cities and towns. Wisconsin will prohibit solid tires after July 1, 1934.

Additional evidence of the decreased use of solid tires is found in statistics dealing with the manufacture of tires, the number declining from 683,469 in 1928 to 209,145 in 1931. The value of such tires manufactured has dropped from $39,236,000 in 1926 to $5,882,000 in 1931.

Deerfield Cow Record

A cow in the herd of August Zeising of Deerfield has just finished a new official record for production which entitles her to entry in the advanced register of the American Guernsey Cattle club. This animal is "no year old Warrior's Pearl of Thorn Hill 286342 with a production of 8825.3 pounds of milk and 449.1 pounds of fat in class G.

ODD THINGS AND NEW—By Lame Bode

Church News

SALEM EVANGELICAL

The following services will be observed at Salem on the coming Lord's day:

9:30 a. m., the Sunday school plans for the New Year will be in working order by this Sunday. Let all the officers, teachers and pupils be on time and in their places.

10:30 a. m., Regular divine worship with sermon by the Rev. J. G. Schwab, who will speak on "The Great Realities of the Present." Holy Communion service.

7:30 p. m., Evening devotion. Sermon subject, "Workers With God."

6:45 p. m., Christian Endeavor meetings.

Sunday evening a two weeks' revival meeting will begin with Rev. H. J. Faust of Cedar Falls, Ia. as evangelist. Services every night. The public is cordially invited.

P. H. BEUSCHER, Pastor.

METHODIST EPISCOPAL

January, our church anniversary month, calls for our presence in the house of worship. By our presence at worship we say that it was worth while to build the new church.

9:30 a. m., Sunday Church school.

10:35 a. m. and 7:30 p. m., Divine worship.

6:45 p. m., Epworth league.

Bishop E. L. Waldorf will be at our church on January 22.

M. S. FREEMAN, Pastor.

ST. ANNE'S

Sunday, Low Mass, 8 a. m. and 10 a. m.

Week days, Low Mass, 7 a. m.

Devotions in honor of the Sacred Heart, first Friday of each month, Mass at 6 a. m.

Confessions, Saturday, 8 p. m.

Baptism by appointment.

REV. JOHN A. DUFFICY, Pastor.

FIRST BAPTIST

9:30 a. m., Bible school.

10:35 a. m., Morning worship.

6:45 p. m., Juniors and B. Y. P. U.

7:30 p. m., Evening service.

Bible study Wednesday, 7:30 p. m.

The pastor's theme Sunday will be, "The Apostolic Spirit," and in the evening, "The Younger Generation." Gospel hymns and special numbers by our choirs add inspiration to each of these services. A cordial welcome is extended to all visitors.

C. R. DRUSSEL, Pastor.

FIRST CHURCH OF CHRIST, SCIENTIST

421 E. Main Street

January 8—Subject: Sacrament.

Golden Text: Hebrews 13:16. To do good and to communicate forget not: for with such sacrifices God is well pleased.

Sunday school, 9:30 a. m.

Sunday service, 10:45 a. m.

Wednesday evening meeting at 8 p. m.

The reading room, 114 E. Station street, Lipofsky building, is open to the public from 2 to 5 p. m. each week day and from 7 to 9 p. m. on Saturday.

ST. MATTHEW LUTHERAN (Missouri Synod)

Groff's Hall, 135 Park Ave.

9:45 a. m., Graded Sunday school.

10:30 a. m., Morning worship with an Epiphany sermon.

"Lord, I have loved the habitation of Thy house and the place where Thine honor dwelleth" Ps. 26, 8.

A. T. KRETZMANN, Pastor

SAINT PAUL EVANGELICAL

9:30 a. m., Sunday school.

2:00 p. m., Annual Congregational meeting.

10:30 a. m., Morning worship. Service will be conducted by Christ Sommerfield.

H. E. KOENIG, Pastor.

Army Mule Losing Out

The army mule, though more than holding its own in difficult country, is elsewhere fighting a losing battle against the machine age. Hard kicking hoofs are yielding to balloon tires and the cynical bray of yesteryear is being replaced by the purr of well-oiled motors which are not subject to arbitrary balking.

The two regiments of regular infantry forming the First brigade of the First division have been equipped with motor trucks and motor cycles, utility cars and truck trailers. And now the field and combat trains of the Sixteenth and Eighteenth infantry regiments, stationed respectively at Governors Island and Fort Hamilton, are to be motorized.

Bronchos Libertyville Is Victor, Leyden Finishes Second

Barrington and Palatine Will Play Two Games Here Friday Night

The Barrington High school Bronchos won undisputed claim to third place in the basketball tournament at Libertyville last week when they defeated Palatine in a consolation game Friday night 23 to 16. The Bronchos played a strong early game and piled up a lead which, although Palatine five was unable to overcome with a last quarter rally. At the end of the first half the Barrington boys were leading 14 to 7. The team increased the lead slightly in the third quarter but was outscored by Palatine in the final.

Barrington was pushed out of the running for first place in the tournament by Libertyville in a semi-final game Thursday night. Libertyville, which subsequently won the title, defeated Barrington 38 to 25 in a game that was closer than the score indicates. Libertyville led throughout the game but was ahead only six points at the end of the third quarter. During the second half Beerman was removed for four personal fouls with the result that the scoring combination was weakened.

Leyden Strong

Leyden defeated Palatine 28 to 18 in a semi-final game thus earning the right to play Libertyville in the finals.

The final game was the high point of the tournament in every respect. The final score of 25 to 22 in Libertyville's favor indicates the closeness of the game. Some of the Barrington observers reported that Leyden apparently had a slightly stronger team than the winning combination but did not click for its full strength. At the end of the third quarter Leyden maintained a lead that it had held since early in the opening period. The regular center and one of the regular forwards were ruled out of the game on personal fouls during the second half with the result that Leyden was weakened for the finish.

Palatine Here Friday

Now that the tournament is out of the way, Barrington is prepared to build up a team which should rank among the best in the district. The next game will be with Palatine Friday night on the Barrington floor. Beerman and Conn will start at forwards, Brandt and either Roth or Caculli will start at guards and Grabenhorst or Meiners will start at center.

The varsity game will be preceded by a game between the lightweights of the two schools. To-date the Barrington lightweight team has not met defeat. The Palatine lightweight team has been defeated only twice.

Lions League to Get Into Action Again on Monday

The Barrington Lions bowling league will resume activities next Monday night after missing two regular bowling nights which fell on Christmas and New Year's celebration days.

Pohlman's team returned to the league lead in the last night of bowling although the team's score did not equal the scores of two other teams. The Pohlman's quartet, previously in second place, defeated the league leading Langdale team by 37 pins to move into first place. Church's team defeated Hager's team 1851 to 1824, both scores being higher than the scores of the first and second place teams. Results of the last games and the standing to-date follow:

Hager's Team—

A. Sass	145	123	169	437
J. Catlow	131	131	131	393
Paulson	179	168	154	501
Hager	125	135	233	493
Total	580	557	687	1824

Church's Team—

Church	139	198	125	512
F. Piazze	142	106	114	362
Greengard	219	148	155	522
E. Miller	158	149	148	455
Total	708	601	542	1851

Pohlman's Team—

Pohlman	166	137	162	465
W. Catlow	115	112	141	368
Schwemm	231	161	158	550
McClure	163	149	127	439
Total	675	559	588	1822

Langdale's Team—

Langdale	158	158	158	474
N. Piazze	117	117	117	351
H. Sass	147	147	147	441
L. Miller	178	188	153	519
Total	600	610	575	1785

Standing:

Pohlman's Team	9131
Langdale's Team	9066
Church's Team	9014
Hager's Team	8894

No Disgrace in Failure

Failures come to all persons who strive to do something. They are the mark of the man who tries. Few persons without scars have ever been in battle. Our greatest glory lies not in never failing, but in rising every time we fail. Grit.

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GEORGE WASHINGTON'S TRAVELS 38 By James W. Brooks

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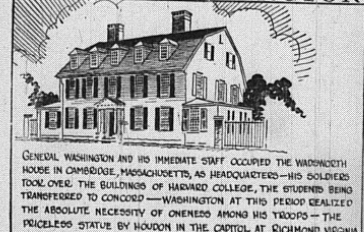
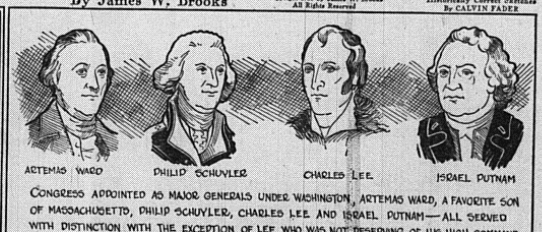
Historically Correct Sketches By CALVIN FADER

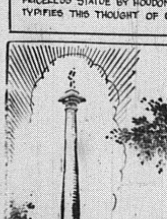


GENERAL WASHINGTON AND HIS IMMEDIATE STAFF OCCUPIED THE WADSWORTH HOUSE IN CAMBRIDGE, MASSACHUSETTS, AS HEADQUARTERS—HIS SOLDIERS TOOK OVER THE BUILDINGS OF HARVARD COLLEGE, THE STUDENTS BEING TRANSFERRED TO CONCORD—WASHINGTON AT THIS PERIOD REALIZED THE ABSOLUTE NECESSITY OF ONENESS AMONG HIS TROOPS—THE PRICELESS STATUE BY HOUDON IN THE CAPITOL AT RICHMOND, VIRGINIA TYPIFIES THIS THOUGHT OF UNITY—



ARTEMAS WARD — PHILIP SCHUYLER — CHARLES LEE — ISRAEL PUTNAM

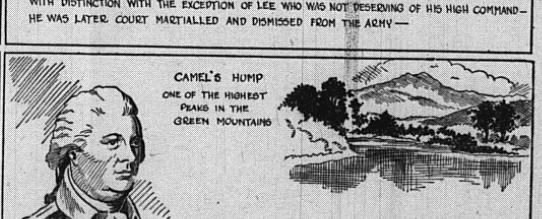
CONGRESS APPOINTED AS MAJOR GENERALS UNDER WASHINGTON, ARTEMAS WARD, A FAVORITE SON OF MASSACHUSETTS, PHILIP SCHUYLER, CHARLES LEE AND ISRAEL PUTNAM—ALL SERVED WITH DISTINCTION WITH THE EXCEPTION OF LEE WHO WAS NOT DESERVING OF HIS HIGH COMMAND—HE WAS LATER COURT MARTIALLED AND DISMISSED FROM THE ARMY—



MONUMENT OVER GRAVE OF ETHAN ALLEN BURLINGTON, VERMONT

THE GREEN MOUNTAIN BOY A STATUE IN CUTLAND, VERMONT

IN THE SPRING OF 1775 ETHAN ALLEN AND HIS GREEN MOUNTAIN BOYS CAPTURED FORT TICONDEROGO AND MANY CANNON—WASHINGTON NEEDED THE CANNON FOR HIS FORTIFICATIONS ROUND BOSTON BUT TO GET THEM OVER THE MOUNTAINS WAS A MOST DIFFICULT TASK—HE CHOSE GENERAL KNOX AS THE MAN TO BRING THE CANNON TO HIM—KNOX SUCCEEDED AS WASHINGTON KNEW HE WOULD—IN THREE WEEKS 59 CANNON WEIGHING OVER A HUNDRED THOUSAND POUNDS WERE HAULED ON SLEDS OVER THE GREEN MOUNTAINS—



GENERAL HENRY KNOX — CAMEL'S HUMP ONE OF THE HIGHEST PEAKS IN THE GREEN MOUNTAINS

TREES HAD TO BE CUT DOWN, BRIDGES BUILT AND ROCKS MOVED—IT WAS A MOST DIFFICULT ENGINEERING JOB ASSIGNED TO KNOX AND HIS MEN—BUT THEY GOT THE CANNON TO BOSTON—JUST IN TIME