Civil Service Is Theme at Women Voters' Forum

The Forum of the Cook County League of Women Voters will meet Saturday, January 12, at 2 o'clock in the Palmer House to hear a panel discussion on "The Use and Abuse of Civil Service." Henry P. Chandler, president, Civil Service Association of Chicago, will lead the discussion. Others participating will be Rodney H. Brandon, former director, State Department of Public Welfare; James W. Errant, manager, Municipal Employes society; Mrs. W. W. Ramsey, chairman, Nominations and Elections of the Illinois League of Women Voters, and, it is hoped, Horace G. Lindheimer, Democratic ward committeeman in the fifth ward and assistant county treasurer. Mrs. Louise Leonard Wright, chairman of the Forum, and just back from several months in Berlin, London, Russia and Geneva, will preside.

OUTSCORE OPPONENTS

Northwestern's basketball team outscored its first five opponents of the season by 50 points. The Wildcat cagers piled up 194 points to their opponents' 144 points. The biggest margin was against Carleton, who Northwestern defeated 48 to 33. The closest margin was the one point victory over Notre Dame.

Mr. and Mrs. Robert Kenyon of Lake Forest, formerly of Wilmette, entertained at a luncheon last Sunday.





N. S. Dancing Pupils in Recital January 10

The second annual recital by the north shore dancing pupils of Professor John Dewar will be held Thursday evening, January 10, at 8 o'clock in the Winnetka Community House. About thirty girls ranging in ages from 5 to 14 years and coming from Evanston to Lake Forest will

Among those who will participate are Olive Hartshorne, Dorothy Klein, Eleanor Murdock, Marion Gourley, and Edith Campbell of Winnetka, Marjorie Cable of Glencoe, Jean Mc-Kenna of Hubbard Woods, Joan Hardy of Lake Forest, Bessie Mc-Fadzean of Evanston, and Heatherbell McPherson, formerly of Hubbard Woods. The piano accompaniments will be played by Mrs. Orrie R. Smith of Glencoe.

Four of the "stars" of the performance are to be Heatherbell Mc-Pherson, Marion Gourley, Joan Hardy, and Bessie McFadzean. Marion will do several Scotch dances and also a Russian one, which will be given to the music of Brahms' "Hungarian Dance No. 5." Heatherbell McPherson, who scored such a hit in the recital given last spring, will give another group of songs and dances, including "With My Hat on the Side of My Head." Heatherbell has a wholesome and happy personality. She is natural and unaffected, and wins her audience completely with her charming voice and excellent dancing. She has appeared publicly in several charity performances and recently sang over the radio in one of Quin Ryan's amateur night programs. Both Bessie Mc-Fadzean and Marion Gourley gave the Highland fling and a sword dance in the English village at A Century of Progress last summer. They have won innumerable medals for their Scotch dancing. Joan Hardy is only 5 years old but she has a great deal of talent and stage poise.

Jane Sowers, daughter of Dr. and Mrs. Alva Sowers of 537 Abbotsford road, Kenilworth, recently returned from Illinois Masonic hospital where she underwent an appendectomy and is now up and about.

Elizabeth Stover, 1044 Ashland avenue, visited her grandmother, Mrs. Henry Allen of Troy, Ohio, over New Year's.



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Cook County Assessor Pledges to Deal Fairly With Small Taxpayers

Sets Up Guide for Valuing Household Goods

By John S. Clark

(Cook County Assessor)

As assessor of Cook county one of my deepest concerns is to make a personal property assessment uniform and fair to all.

Assessment of real estate has its problems but they are trivial in comparison with the assessment of personal propperty. The personal property tax for the average man and woman is their only direct contact with their governments, and the most frequent criticism of assessments has been that the tax burden bears most heavily on the small owner.

Pledges Fairness

So far as is in my power to prevent, that criticism shall not apply to the assessment of Cook county citizens. I must and will obey the law in the assessment of all property, but it will be my constant endeavor to obey the law in a spirit of tairness to the little fellow against whom the great bulk of the tax bills run, the average man whose visible wealth, and indeed his only wealth, is composed of household goods and a few personal effects.

It has been and is my firm conviction that in all fairness household furniture and similar belongings should be exempt from assessment and taxation up to a reasonable minimum. The constitution and the laws of the state, however, do not permit such exemption and my oath of office binds me to obey the law.

Wants Change in Laws

Pending a c' ige in the laws which will permit such reasonable exemption, a change toward which, with others, I am bending my energies, my deepest concern is to make an assessment which will be as fair and just to the man of little means as to the corporation or individual of great wealth.

As a matter of fact the assessment of household furniture, the principal possession of the great majority of the people, has its own peculiar problems. The assessor may exercise his judgment, but each individual owner is in far better position to state the real value of his belongings.

Formulates Guides

In the interest of uniformity, which is the final test of an assessment, I have formulated a series of general standards and guides to be considered in determining the value of items of personal property listed on the assessment schedule. These are not hard and fast rules but are in the nature of yard sticks by which the value of the various articles may be measured with the greatest degree of uniformity:

The guide for valuing household furniture and furnishings, Item No. 7 on the assessment schedule, is designed solely for the purpose of pro-moting uniformity and fairness in the assessment of that type of property.

Explains Depreciation Rates

This guide, which is printed on the information sheet accompanying each schedule, places a reasonable depreciation for household possessions at not to exceed 40 per cent for the first year after purchase, 10 per cent for each of the second and third years of ownership, and 5 per cent for each of the next five years, with the provision that the owner's final valuation should not be less than the fair cash value at a voluntary sale.

On this basis the large depreciation

which follows the purchase of any article is recognized and allowance is made for the wear and tear of years of use. Through the general use of this guide to value, uniformity can be achieved, and I earnestly urged that every householder in the county take this guide into consideration in filling out his personal property schedule.

Need Uniformity

From my contacts, through the years, with the people of Cook county I am firm in the belief that every good citizen will be eager to recognize his duty to the government by paying a tax. provided he is convinced that the assessment on which the tax is based is uniform, fair and without discrimination I am equally certain that lack of uniformity is the surest road to dissatisfaction and downright refusal to recognize any and all tax bills.

HEALTH CENTER NEWS

The next Infant Welfare clinic will be held Wednesday afternoon, January 9, from 2 to 4 o'clock.

The next Chest clinic will be held Monday afternoon, January 21, from 1 to 4 o'clock, Dr. Jules Novak, medical director of the Chicago Tuberculosis Institute, is in charge of this

The Dental clinic will be held Tuesday morning, January 8, from 9 to 12 o'clock.

Northwestern Cagers to Meet Wisconsin Monday

Northwestern's undefeated basketball team interrupted the holiday vacation period with a New Year's ever game with Butler at Patten gymnasium. It was the final tuning up contest for the Wildcats before opening their Big Ten schedule with Wisconsin, at Madison Monday, January 7.

The Wildcats were particularly desirous of winning the Butler game which would enable them to open the arduous conference campaign with a record unmarred by defeat. Northwestern has rung up wins over Carleton, Wabash, Pittsburgh, Notre Dame and Michigan State so far this season.

Northwestern's showing against such a strong array of so-called practice games has been surprising since the team has been knit together with an assortment of players consisting of two veterans and three sophomores. This combination has developed into a smooth working unit

which possesses a strong scoring The Wildcats owe much of their early season success to Lyle Fisher. veteran forward, who has set a fast scoring pace ever since the opening game. He has piled up 82 points to date for an average of 16 points per

Guy Mercer, sophomore forward from Oak Park, has developed into a fine running mate for Fisher in the Wildcat front line. He is one of the best ball handlers on the squad and also possesses a good shot. Jess Mc-Anally, 6 foot 5 inch sophomore from Greencastle, Indiana, has taken over the center duties in able fashion.

The Wildcats have two fine guards in the veteran Al Kawal, and Duke Vance, sophomore. The latter, who hails from Logansport, Ind., is 6 feet 3 inches tall.