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MELLON WAS RIGHT ON TAX REDUCTION

More Revenue Collected at Reasonable Rates Than By Excessive Charges

Experience has shown that more income tax can be collected at a reasonable and fair-surtax rate than at an exorbitant one, says Ogden L. Mills, Undersecretary of the Treasury in Nation's Business Magazine. "The reduction of the very high surtax rates," he writes, "was followed immediately by a notable increase in the number of individuals reporting in each class. Thus, the number of returns of income in excess of \$100,000 increased 68 per cent; in excess of \$300,000, 104 per cent; and in excess of \$1,000,000 over 179 per cent. This was accompanied by an increase in taxes paid by these groups. Incomes of \$100,000 and over paid \$58,000,000 more at the low rate than at the high one; of \$500,000 and over, paid \$31,000,000 more; and incomes of \$1,000,000 and over, \$20,000,000 more at 20 per cent than at 40 per cent. "It is too early to say, 'We told you so,' since the growing prosperity of the country was an unquestionable and weighty factor; but certainly the charge that the interests of the treasury were being sacrificed in the interests of the rich has collapsed under the weight of its absurdity."

SAYS ASSESSMENTS ARE NOT EQUALIZED

ON PROPERTY IN CHICAGO

Research Committee of Northwestern University Report; Question Comprehensive-ly Discussed

Parcels of Chicago real estate at the end of 1926 were assessed for taxation at anywhere from less than 5 per cent to more than 100 per cent of their sale value. This inequality in assessment is pointed out in a report entitled "The Assessment of Real Estate for Taxation in Chicago," published by the Institute for Research in Land Economics and Public Utilities of Northwestern university. The report is the result of a study which the institute has been conducting during the past year under the direction of Dr. H. D. Simpson of its staff.

Many Properties Examined
 In the course of this study 6105 properties which changed hands during the last part of 1924 and during 1925 were examined. The total sales value of these properties in 1926 was \$218,688,900. They were selected entirely at random, representing every township and district in Chicago. Two hundred eleven properties are in South Town, 167 in Rogers Park, 226 in North Town, 1145 in Hyde Park, 1672 in West Town, 894 in Jefferson, 761 in Lake View, 882 in Lake and 147 in Calumet. Forty-nine districts also were represented; the Loop, Englewood, Kenwood, Lincoln Park, Hyde Park, Edgewater, Jackson Park, Austin, Lake View, Morgan Park, Washington Heights, and so on. Forty-five of these districts were represented in the study by at least twelve properties.

Comparisons
 Comparison of the prices for which these properties actually sold with their assessed values reveals the inequalities of assessment. In 1926, 174 properties were assessed at from 0 to 5 per cent of their sale value, the investigator discovered; 267 at from 6 to 10 per cent; 457 at from 11 to 15 per cent; 614 at from 16 to 20 per cent; 927 at from 21 to 25 per cent; 1003 at from 26 to 30 per cent; 855 at from 31 to 35 per cent; 594 at from 36 to 40 per cent; 403 at from 41 to 45 per cent; 252 at from 46 to 50 per cent; 139 at from 51 to 55 per cent; 116 at from 56 to 60 per cent; 73 at from 61 to 65 per cent; 62 at from 66 to 70 per cent; 41 at from 71 to 75 per cent; 35 at from 76 to 80 per cent; 29 at from 81 to 85 per cent; 21 at from 86 to 90 per cent; 17 at from 91 to 95 per cent; 13 at from 96 to 100 per cent, and 13 were assessed at 101 per cent or over.

Average Assessed Value
 The average assessed value of the whole group of 6105 properties in 1926 was 31.3 per cent of sale values, the report discloses. This figure can be taken as indicative of the general average for Chicago, the institute states, as a number of tests applied to these 6105 properties prove that they are a representative sample of all properties in Chicago.

There is considerable divergence, according to the experts, in the assessments as between townships. In South Town the average assessed value of properties was 48.3 per cent of sale value; in Rogers Park, 33.6 per cent; in North Town, 33.1 per cent; in Hyde Park, 30.3 per cent; in West Town 30.0 per cent; in Jefferson, 29.9 per cent; in Lake View, 28.5 per cent; in Lake, 28.5 per cent; and in Calumet, 9.9 per cent. The average in six of the townships, represented by 5501 properties, are below the general average of 31.3 per cent, and the average of three of the townships represented by 604 properties are above.

GRADE CROSSING SERIOUS HAZARD

ACCIDENT RECORD HIGH

Motor Club in Bulletin Points Out Dangers; Compares With Other Countries; Railroads Active

"The grade crossing continues to take its toll, and is one of the most serious hazards that safety workers have to consider," says Charles M. Hayes, president of the Chicago Motor club.

"The record of grade crossing accidents in America," continues Mr. Hayes, "as compared with that of western Europe does not redound to our credit. True, America has more automobiles, more grade crossings, more miles of highways, and more railroad mileage, but our average of fatalities is much greater; according to figures for 1925, there were 19,900,000 motor vehicles registered in United States. On this basis, one motorist out of every 9,000 registered lost his life in a grade crossing accident.

French Average Lower
 "In France there were registered 1,000,000 automobiles, and one motorist out of every 45,000 was killed at a grade crossing. The comparative figure for Great Britain was one out of every 65,000. This shows our casualty record to be five times as great as that of France, and seven times that of Great Britain. If our safety standard had been up to that of Great Britain, we should have had but 250 fatalities, and according to the French average our loss should have been less than 400.

"Out of 232,755 grade crossings used by motorists in United States, only 27,161 have any form of protection, leaving 205,593 unguarded. In France, out of 32,500 grade crossings used by motorists, 26,000 are thoroughly protected, leaving only 6500 unprotected. In other words, only 8 per cent of the grade crossings in the United States are protected as compared with 80 per cent in France.

"Our motorists are not less intelligent nor more reckless than foreign motorists. The odds are simply against them.

Most Reliable System
 "The European system of guarding crossings with heavy gates, operated by day and night watchmen, has proved to be costly; not only that, but most accidents are due to the failure of the human element. The most reliable system is that which provides for an automatic closing of the gates when the sign is dropped giving the train the right of way. The French railroad interests are endeavoring to introduce the automatic scheme which places more responsibility on the highway user. If the automatic system is shown to be as safe for the road user as the present and more costly one, it will be authorized and extended.

U. S. Railroads Aid
 "The railroads in America have not been idle in the matter of safety, concludes Mr. Hayes, "on the contrary they have been extremely active, and are deserving of credit for what they have done. There is need, however, of closer co-operation between the states and the railroads, to the end that a campaign of grade crossing elimination and protection can be waged throughout the entire country and not in spots as is now the case."

MORE AUTOMOBILES, MORE GOOD ROADS

Whether One Is Cause of Other or Vice-Versa, Both Are More Numerous

Whether the automobile is the cause of good roads, or whether the building of better highways invites the increasing number of cars, there is no lack of evidence that the locus of the automobile saturation point continues to vanish, and that highway expenditures continue to expand. At 40,000,000 cars, the saturation point now stands in the calculations of H. F. Kingsley, a Chicagoan, says the Nation Business. That figure, doubling the present registration, should be reached in fifteen years, he thinks. For foundation he finds that "more families can afford two cars today than were able to buy one car ten years ago," and that the national income is increasing at the rate of \$2,000,000,000 a year—a whole of a market, as the saying goes, if Mr. Kingsley has his figures straight.

For highway construction in 1925, the states spent \$649,125,000, surpassing 1924 expenditures by \$45,400,000. Good roads have had a diligent and convincing advocacy. For the most part they are blessings, and are so regarded, but in New York state they seem to make it easy for crop raiders to despoil farmers. Their losses in fruit, vegetables and other products are placed at a million dollars a year by the New York State Farm Bureau Federation. To stop the pilfering a "vigilance" service is proposed. "City motorists" are suspected. Possibly the farmers will discover that the truckloads of pilfered potatoes, apples, and corn come to the city markets from the country. It is hard to believe that even the most predatory townsman has facilities for that sort of agricultural relief.

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