

## SUGGESTS CHANGES IN STATE TAX LAW

### Illinois Tax Commission in Its Report Recommends Sev- eral Alterations

Twenty-seven specific recommendations for changes in the tax laws of Illinois, as well as proposals for the complete revision of the revenue article of the state constitution, are contained in the tenth annual report of the Illinois State Tax Commission, released today by Chairman William H. Malone. The report is a departure from the earlier reports of the commission in that it contains an extended discussion of Illinois tax problems and recommendations for revenue legislation. The statistical part of the report covers the assessment year 1928.

#### Recommendations

Among the outstanding recommendations emphasized by Chairman Malone in the commission's report to the governor and general assembly are the following:

1. That property assessments to be placed on an actual basis of full value by 1931.
2. That the township assessor system to be replaced by a county assessment system, with a full-time supervisor in charge in each county, working with the advice of five district supervisors appointed by the Tax Commission.
3. That the commission be given broader powers of equalization, which would enable it to raise or lower the assessed valuations in any taxing district of any class of property or of any taxpayer.
4. That state tax administration in Illinois be consolidated in a single department.
5. That the commission be empowered to substitute its own appoin-

tees for local assessors in making reassessments, where it judges necessary; and that it have the further power to compel local governments to adjust their tax rates to changes in valuations resulting from reassessments, in order that the revaluations will not affect the amount of revenue collected.

6. That the general property tax in its present form "has outlived its usefulness in Illinois," and that a complete revision of the revenue provisions of the constitution must be effected at once. Broad discretion as to tax policies should be lodged in the general assembly, the commission recommends.

#### Aim to Modernize

Commenting upon the recommendations embodied in the report, Chairman Malone said: "Our purpose is to overhaul and modernize the antique taxing machinery of Illinois, place the assessment of property on a scientific and equitable basis, and wipe out tax fixing, favoritism, dishonesty, and inequalities wherever they may exist in the state. "The commission has done much during recent years to give relief to those who carried more than their just share of the tax burden. It has not hesitated to order reassessments when the facts justified such aggressive action.

"Now we propose to get at the bottom of the assessment evil and root out the causes for inequalities. I am convinced we can do this only by strengthening the taxing system all along the line.

"By the assessment of property at full value we will eliminate confusion, and attending opportunities for tax evasion. Tax rates will be reduced so the levies will remain at their present amounts. They will safeguard the property owner against higher taxes.

"Few people complain about paying a fair tax. They do bitterly op-

pose paying more than their share of the burden. Real estate is paying more than its quota. It must have relief. Uniformity in assessments is the first step in the right direction.

#### Too Hap-Hazard

"Our present methods of obtaining assessments are too hap-hazard. Large property owners invariably profit under such a system because they know how to obtain and can pay for privileges and low assessments. But the little taxpayer gets the worst of it. He must pay to the hilt and in addition stand part of his tax-dodging neighbor's load. The recommendations outlined in the commission's report will go far toward the correction of evils which have existed too long."

#### ADJUDICATION NOTICE

PUBLIC NOTICE is hereby given that the Subscriber John S. Kopp, Executor of the Estate of William Kopp of Highland Park, deceased, will attend the Probate Court of Lake County, at a term thereof to be holden at the Court House in Waukegan, in said County, on the first Monday of July next, 1930, when and where all persons having

claims against said estate are notified and requested to present the same to said Court for adjudication.

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Waukegan, Ill., April 14, 1930. 7-9

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