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# Reassessment To Give $22,000,000 Increase

## FARM BUREAU EXPERT SAYS REASSESSMENT NECESSARY THIS YEAR

According to William Paul Walker, University of Maryland Economist, what Montgomery County needs is a big dose of Reassessment of real property. If carried out this year he predicts an increase of $21,651,267 in the county's taxable basis.

Walker's report was prepared for the Montgomery County Farm Bureau, which is taking a lively interest in questions of taxation and road construction, and was laid before both branches of the legislature for study.

The economist points out that an increase of approximately $22,000,000 in the assessable basis of the county will be required to meet increases in debt cost for the 1937-38 levy over the amount levied in 1936-37 if the present $1.50 rate is to be maintained.

Revaluation would add $21,651,267 to the real property basis, while a reassessment of personal property would put another $1,844,479 on the books—a total of $23,795,746, the report shows.

The reassessment would tend to raise the assessments on urban property from 10 to 55 per cent, but no changes in total assessments seems necessary for farm real estate. Changes in the urban sectors would range from 55 per cent in Wheaton election district and 40 per cent in Bethesda district down to 10 and 20 per cent in the other districts in the urban section of Montgomery, near the District of Columbia.

"This adjustment upward of such property would raise the assessed value to about 81 per cent of the sales value," the economist stated. "Suburban property and farm property would thereby be placed on a better quality."

Discussing the county's tax rate Walker says:

"The outstanding factor responsible for a high tax rate to pay current and debt obligations in this county is the underassessment of properties, particularly in the lower portion of the county. Had property been fully assessed as provided by law, it is quite possible that there would be no need, with the current tax rate, of refunding serial bonds as the principal falls due. . . .

"Had property assessments in the lower portion of Montgomery County been increased by 25 per cent since 1929, and had personal property been assessed comparable to 8 per cent of the real property, taxpayers in Montgomery County, without any burden greater than taxpayers in adjoining counties relative to the value of property, would have ultimately enjoyed a saving of $1,500,000. . . .

"General administration costs," the report continues, "have increased from $47,290 in 1929-30 to $111,740 in 1936-37, or 136 per cent. Law and order appropriations have increased from $81,277 to $120,206, or 48 per cent, in the eight years. Bonded debt requirements have increased from $309,260 to $828,541, or 168 per cent.

"During this period, namely, from 1929-30 to 1936-37, the taxable basis on real and tangible personal property (excluding motor vehicles) increased from $77,073,685 to $90,062,295, or 17 per cent. The approximate $13,000,000 increase in the basis during that period at a rate of $1.50 would produce $195,000 for revenue, whereas the four functions listed above increased in cost by $847,084. The basis on securities showed no increase for 1935-36 over 1929-30, and no data on securities were available for 1936-37.

"A higher tax rate was inescapable under such conditions unless drastic reductions in salaries and other expenses took place.

"Another factor contributing to the comparative high cost of government is the administrative and mechanical set-up necessitated largely by reason of the political unit organizations within the county. There are 37 tax rates varying from $1.70 to $2.40 and applicable to 37 different bases within the county. In addition, special taxing areas, comparable in function to incorporated towns, have rates varying from 10 to 35 cents. The segregation, allocation and collection of tax revenues by virtue of the multiplicity of special taxing jurisdictions in the county impose an administration cost that is unnecessary and an expense upon the taxpayers living outside of such special taxing areas."

Walker said reductions can be made on the general tax rate by a division of the county into two general county tax areas and rates—one rural, the other urban—or by requiring all special areas to assess and collect their taxes or by requiring all special areas to pay the county for such work.

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The Bureau of Agricultural Economics reported receipts from the sale of principal farm crops in Maryland in 1936 showed gain of approximately $5,000,000 over the preceding year.

The sales yielded $31,295,000 in 1936 and $26,303,000 in 1935. Sale of live stock and live stock products brought $33,538,000 last year, compared with $32,905,000 in 1935.

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SAMSON

## Republican Ball Gala Lincoln Day Affair

An enthusiastic group of about 800 distinguished Republicans of the District of Columbia, Maryland and Virginia attended the ball held last night at the Raleigh Hotel to celebrate the anniversary of Abraham Lincoln's birthday anniversary.

The ball room was decorated with portraits of Abraham Lincoln and American flags. The floral decorations were red, white and blue flowers.

Distinguished guests and boxholders included Miss Mary Adams, Mr. and Mrs. Wilton T. Allen, Representative Leslie C. Arends, Senator and Mrs. Warren R. Austin, Mr. and Mrs. Phil Campbell, Mme. Grant Cantacuzene, Representative and Mrs. Ralph E. Church, Mr. and Mrs. E. F. Colladay, Mr. Albert E. Conradis, Representative and Mrs. Frank Crowther, Mr. Walter Dawson, Mrs. William N. Doak, Representative and Mrs. George A. Dondero, Commissioner and Mrs. Claude L. Draper, Mr. and Mrs. Wade H. Ellis, Mr. Louis A. Gravelle, the Misses Guiton, Representative and Mrs. U. S. Guyer, Mr. and Mrs. Bishop P. Hill, Mr. and Mrs. Harry E. Hull, Mrs. William Fitch Kelly, Mr. and Mrs. Edmund S. Kochersperger, Mrs. Charles M. Lea, Mr. and Mrs. Robert L. McKeever, Mr. and Mrs. Frank W. Mondell, Miss Daisy Prentice, Representative Albert G. Rutherford, Representative and Mrs. Paul W. Shafer, Mr. Donald D. Shepard, Mr. and Mrs. Earl W. Shinn, Representative and Mrs. Bertrand H. Snell, Mrs. Virginia White Speel, Dr. Camp Stanley, Representative and Mrs. Karl Stefan, Representative and Mrs. John Taber, Mr. and Mrs. Walter R. Tuckerman, Mr. and Mrs. James C. Wilkes.

## Volunteer Firemen Disability Benefits

Members of auxiliary units of volunteer fire companies of Maryland are entitled to disability benefits to the same extent as regular firemen, according to a ruling made by Attorney General Herbert R. O'Connor, saying that recent legislation providing benefits for volunteer firemen should be extended to units working with them such as rescue squads and salvage corps.

## Must Detour From Viers Mill Road

The Viers Mill road has been closed in Rockville to permit construction of approaches to the new overpass at the Baltimore & Ohio Railroad tracks.

The closing will cause a permanent detour for traffic from Rockville to Wheaton, as the approach on the east side of the overpass will lead down over the road. Eastbound traffic on the Viers Mill road will henceforth be diverted to the left at the Norbeck road for .4 of a mile to First Avenue, the corporate limit.

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A proposal calling for reorganization of the Maryland Veterans' Commission to strengthen the representation of veterans organizations was in the legislature by John S. White. It was White's first presentment of the session.

## FEDERATION FAVORS BOND REFERENDUM AND MERIT SYSTEM

At its special meeting Monday night the Montgomery County Civic Federation, disposed definitely of four important recommendations coming from the Special Legislative Committee, as follows:

Establishment of office of County Comptroller, to be named by the County Commissioners, for a term of ten years at a salary of $5,000. Adopted.

Establishment of merit system for all non elective positions, except school teachers. Adopted.

Resolution against liberalization of county liquor laws. Adopted

Resolution against change in the present status of assessments for special benefits. Adopted.

Efforts to upset the referendum clause in authorizing refunding of not more than 50 per cent of the county obligations were futile, the previous resolution being adopted with the Lamar amendment intact as follows:

"No further increase in bonds, except for refunding purposes, shall be authorized or issued, except agreeable to proper referendum vote by the electorate of Montgomery County.

## Nice Appointees Are Confirmed

Gov. Harry W. Nice's list of recess appointments in Montgomery and Prince Georges Counties, submitted to the Senate for consideration last week, were confirmed by that branch of the Legislature yesterday without a change. Foremost in the group are members of the Board of Regents of the University of Maryland, including Dr. William W. Skinner of Kensington, Harry H. Nuttle of Denton and W. Calvin Chestnut of Baltimore city.

Other important posts include that of Judge Herman Heffner of the Takoma Park Police Court and the members of Montgomery County's permanent Board of Registry, John A. England, Republican, and F. B. Yern Austin, Democrat.

## Frederick Bar Condemns Plan

Members of the Frederick Bar Association voted this week to "condemn the recommendations of President Roosevelt to Congress . . . in so far as they relate to the United States Supreme Court."

The association also voted "that the Maryland members of the United States Senate and House of Representatives be and are hereby urged to work and vote against legislation to carry out said recommendations."

The vote, taken at a special meeting of the association, was 20 in favor of the resolution and two opposed.

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Lieut. Col. Elmer Munshower, approved by the State Senate as head of the State police, met Gov. Harry W. Nice to discuss police problems, but the controversy over Maj. Enoch B. Garey, his predecessor, continued to go on.

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