

LOW CEILINGS REDUCE CONSTRUCTION, OPERATING COSTS

IT'S A Shame

...the way some people go around with that "messed" appearance... men with baggy pants and spots on their vests and women with dresses that look like they had been used for dust rags.

It's a shame, too, because it's so easy to keep looking neat and well groomed, and at prices within the reach of every purse.

These Prices Are Shamelessly Low

3 Plain Garments \$1

PIPER'S Cleaners

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Build a Home Now!

Four Narbonne Students Going to Press Event

Four students of Narbonne high school will attend the annual U. S. C. newspaper day, March 20. The group includes Betsy Ann Hunt, newly-elected editor of Narbonne's paper, "Green and Gold"; Dorothy Hall, assistant editor; Gertrude Hagan, editor of the year book; and June Erickson, last semester's editor of the paper. They will be accompanied by the journalism teacher, Miss Margaret McGarry.

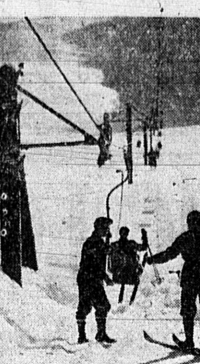
Boys' Honor Club Elects Bill Moyle At Narbonne High

Bill Moyle, senior B at Narbonne high school, was again elected president of the Vigilantes, boys' honor club; Bill Buker was chosen vice-president, and Bill Briens, secretary-treasurer.

At the end of each semester new members are chosen by Ben Comrada, sponsor, and a faculty committee, for the rest of their school term. Those chosen this term were Donald Hart, Charles Likens, Charles Conze, Mitsua Marayama, A-12's, and Dick Rider, Bert Hamilton and Iwona Nishkawa, B-12's.

Two Skate Across Country LOS ANGELES (U.P.)—Normal Skelly and John Shefuga roller skated from Boston to this city. Their score for skate wheels for the trip was 480.

Sit-Down Skiers



The hard work in skiing—the climb to heights again after the swift rush downhill—has been eliminated at the new ski resort in Sun Valley, Idaho. The picture above shows how winter sports enthusiasts are taken back up to the top of the ski-run by means of an overhead tram which carries them along in sitting position much like a breeches-buoy.

MOVES STORE

Mrs. Josephine Haworth, well-known Lomita business woman, had her Arizona Cash grocery store moved to a corner at Oak street and the state highway this week, where she intends to resume business as soon as the place can be renovated.

Civic Buildings Pictured for PWA Annals

Somewhere in the records of the Public Works administration for future historians to see will be found not one but two complete sets of three views each of the Torrance civic PWA projects built last year.

Photographer F. R. Haig began taking the views Tuesday morning on order by City Clerk A. H. Bartlett. The pictures will include shots of the city hall, police station, auditorium, municipal water office building, city library and the municipal water tanks.

Bartlett received the request from the PWA early this week. Included with the pictures will be a complete statement of all details connected with the erection of the structures.

U. S. C. Newspaper Day Set for Mar. 20

Daily and weekly newspaper publishers of Southern California will join with high school and junior college journalism students as guests of the University of Southern California School of Journalism, March 20, scheduled as the 15th annual newspaper day on the Trojan campus.

Featured will be the Crombie Allen and Daily Trojan awards made to high school and junior college papers showing the greatest improvement within the past year.

Do You Know the Law? . . . by KENNETH B. HUGHES Attorney at 1313 Sartori Ave.

YOUR INCOME TAX

Collecting two billions of dollars is a big job, even for Uncle Sam. That is the estimated revenue to be received from the tax on incomes earned during the taxable year 1936. A direct levy on income as a taxing device was made possible only through amendment to our Federal Constitution—passed after 30 years of bitter controversy between Congress and the Supreme Court over constitutionality of such legislation. Presented herein are a few salient aspects of the Income Tax Law, as modified by our California community property situation.

Who Must File a Return:

Every person living in the United States whose gross income for the taxable year amounted to \$5000 or every person whose NET income was:

- (a) \$1000 if single, or if married but living apart;
- (b) \$2500 if married, and living together.

Also, certain informational returns must be filed by all persons making payment of wages, rent, etc., of \$1000 to single persons, or of \$2500 to married persons. Every partnership must file such a return showing partnership income, names of partners, and their respective interests in the income.

What Is Income:

If an employee, your income includes all wages, etc., received, minus any expense incurred in actually earning that income. "Traveling" expenses are thus deductible, but the cost of merely getting to and from work is not.

If you own a business, or engage in a profession, your income will be the receipts less all expenses properly chargeable to the business enterprise. Personal, living, or family expenses, and money paid for permanent improvements or assets may not be deducted from the taxable figure.

Deductions:

Certain personal expenses are deductible; these include interest and taxes paid; contributions up to 15 percent of the income made to religious and charitable funds. Gambling losses may be deducted only to the amount of gains from the same source. Al Capone's operations made such a rule necessary. Alimony paid is not deductible, nor may it be returned as income by its recipient.

Exempt From Tax:

Benefits from life insurance policy; workmen's compensation; amounts for gifts, bequests, damages for personal injuries; and salaries paid by the state or its subdivisions for governmental functions are not subject to the Federal Income tax.

Computation of Tax:

A normal tax of 4 percent is taken on the net income, after certain exemptions are taken. These exemptions include: \$1000 if single, or if not living with spouse; \$2500 if married and living together; an added \$400 for each person under 18, or who is incapable of self-support to whom you contribute 51 percent of such support. These exemptions are prorated to reflect changes in status during the year.

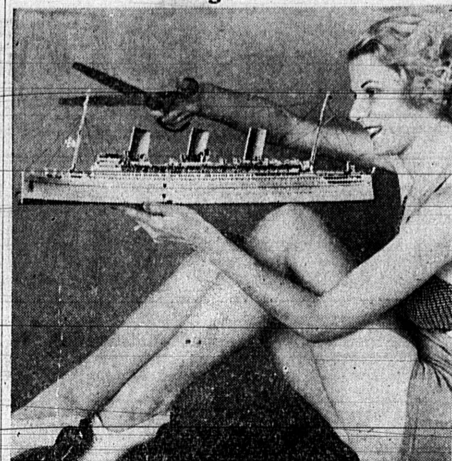
An earned income credit of 10 percent of all income received for personal services is also deductible.

A surtax of varying percent is charged on all income in excess of \$4000.

California Law:

Under our community property law, the earnings of the husband and/or wife are deemed community, in which the wife's interest is present, existing and co-equal with the husband's. This rule obtains despite the granting of an interlocutory decree. Thus, separate returns may be filed for husband and wife, so dividing the income and the exemptions between them that substantial savings in tax are effected. Such division may be prorated up until the entering of the final decree. But income from property ac-

Solving a Problem



Miss Doris Schuler is shown demonstrating what ship line officials decided to do on a larger scale when it was found the clearance of the Empress of Britain was a scant eight feet under the 225-foot Golden Gate Bridge. Demonstrating with a ship model, Miss Schuler suggested that the ship's masts be lowered to avoid the danger of smashing them in heavy seas or when swells were running. She did her must lowering with a pair of shears, but it cost the company more trouble and money when they went to work.

U. S. Steel Denies Subsidiaries Spurn Federal Contract Bidding

Vermont Avenue Re-alignment Fund Voted

Work will be ready to proceed within the next few days on the improvement of Vermont avenue in the business district of Gardena, following an allocation of a total of \$21,709 of gasoline tax funds by the county board of supervisors.

Plans of the county road department call for relocating the rails of the Pacific Electric, and changing the grade of the street so that an awkward turn will be eliminated for auto and truck traffic in front of the bank building, according to county road engineers. The P. E. has agreed to do the work on its rail line at actual cost and bill the county for the amount.

Distributor Highway Jobs Nearing Finish

Vital links are rapidly shaping up to round out the distributor highway encircling the Los Angeles metropolitan area. Two jobs will be finished early next month on this route which was recommended to accelerate the movement of thru-traffic and relieve congestion on local streets.

New pavement on Sepulveda boulevard, the west arm of the distributor highway, from Lincoln boulevard to Centinela avenue is expected to be completed about Mar. 13. Contract for grading and paving of another 1.8-mile strip of Sepulveda from Playa street to Washington boulevard has been awarded with the job scheduled to be completed by about July 24. A grading and 30-foot pavement project 1.8 miles on Carrots avenue, part of the eastern arm of the distributor highway, between Firestone boulevard and Telegraph-road is slated to be opened by about Mar. 6.

quired before 1927 may not be separately returned, since prior to 1927 the wife had no vested interest in the community property.

Your income tax return must reach the Collector of Internal Revenue, 939 South Broadway, Los Angeles, on or before March 15, but tax may be paid in four equal installments. Penalties are provided for late returns, and for returns negligently or fraudulently prepared. When in doubt, secure competent advice, or pay the tax and apply for a rebate.

New Technique In Design Has Won Favor

The question of ceiling heights is one that has been discussed and disputed for years, and had not the necessity of economy weighed heavily on the side of low ceilings the debate would doubtless still be raging.

The urge to cut down in every possible way on the unnecessary in planning has won many converts to the side of the low-ceiling advocates, and only the few who can afford it still remain in the ranks of those who prefer high ceilings.

It is probably just as well, for high ceilings do not go with small rooms, and the present-day tendency toward compactness which design and planning have shown, not only to hold down construction costs but operating costs as well, has called for rooms that are only large enough to perform their functions comfortably but without waste.

Not In Keeping
This new technique in house design has made the home a more efficient place to run, and one of the main items considered is heating cost and efficiency. High ceilings, of course, increase this cost, as there must be more heat to take care of the increased space such ceilings provide.

The old concept that low ceilings made for a warm house in summer, while true if compared to a house with high ceilings and high windows, is not true if the windows are low. But such windows go only with a large house and would be quite out of keeping with the typical home of today. If the heads of the windows are above the human head line, so that the hot layer of air that gathers at the ceiling may be drained off, a low-ceilinged room may be quite comfortable.

Insulation has also helped to protect the house from summer heat and is another factor in making low ceilings possible.

New Gas Water Heaters Offered At Low Terms

Only Sales Tax Necessary to Get Latest Type of Appliances

A campaign to induce home owners in Southern California to install new automatic gas water heaters was launched this week by gas appliance dealers in co-operation with gas companies. Up to and including Apr. 30, special terms will be offered purchasers of new automatic gas water heaters. These terms, applying both to heaters with galvanized and Monel metal or Everdur tanks, will include no down payment, (except sales tax) payments spread over from 40 to 60 months, and a liberal trade-in allowance.

A Distinct Service

The only requirements as to type are that the heater must bear the approval of the American Gas Association testing laboratory, be equipped with a safety pilot and be installed with adherence to ordinances and plumbing regulations.

Convinced that these liberal terms will make it possible for all gas users to modernize with continuous, automatic hot water service, dealers and gas company sales representatives feel that the campaign will render a distinct service to Southern California.

KIWANIANS SEE MOVIES MONDAY

Three reels of motion pictures sent here by the Chevrolet division of the General Motors corporation were exhibited Monday night at Kiwanis club meeting. Dudley Polhemus was program chairman. The movies shown were on fire prevention, radio and news events.

Torrance Herald

And The Lomita News Published Every Thursday
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Life begins at 4 or 40—



GIVE that boy, that girl of yours a cowboy hat and a pair of overalls and let them go adventuring in the warm sun and clean air of these open hills. Give them a horse to ride—a dog to trail at their heels—and watch Mother Nature paint their faces each day a ruddier brown and awaken in them an interesting assortment of wholesome new enthusiasms. After school let them romp across the roads without fear of traffic tragedies. Rolling Hills is a private domain. No one enters without permission of the attendant at the Gate House.

At Rolling Hills you have room to stretch without jostling your next door neighbor—room for gardens, domestic orchards, tennis and Badminton courts, a swimming pool if you wish—a home where you can LIVE—and where you can entertain your friends with an easy informality they will never forget. You have the unbounded freedom of the open country, yet

are an easy daily drive to and from your office. Near good schools with free bus transportation. You have neighbors of the kind you like to know—people who enjoy the same things you enjoy. Money alone is not an admission card to Rolling Hills.

You have your own private beach, Abalone Cove, with safe bathing for the children—and membership in a fine golf club.

But the restfulness, the real homeliness and relaxation of life at Rolling Hills means more to you than all of these—peace of mind, real happiness, better health and longer life for you and yours. All this at a cost much less than you would think.

Drive out today and have an hour or so to spare. You will be up with the city and the mill. The latch on the Gate House. The map will tell you how to go.

WHAT YOU GET AT ROLLING HILLS

- Space and Privacy—The heart of a great 12,000-acre Rancho. Individual homesites range from 2 to 10 acres in size.
- Neighbors of the Kind You Will Enjoy—The qualifications for ownership in Rolling Hills are as high as those of any fine club.
- Good Architecture Without Excessive Cost—All embracing, common-sense architectural restrictions guaranteeing buildings and improvements in harmony with their surroundings.
- Horseback Riding—Over thousands of unspoiled, unfenced acres.
- A Limitless Play-Yard for Your Children—With no end of interesting things for them to do.
- Golf—Membership in one of Southern California's finest golf clubs is included with the purchase price of many of the Rolling Hills homesites.
- Safe Swimming—And a variety of beach games at Abalone Cove.

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Rolling Hills

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