

EDITORIALS

THOUGHT FOR TODAY—Hard work, not legislation, makes production. Production, not regulation, makes prosperity. The legislature cannot amend the laws of economics any more than it can the law of gravity.—Rae C. Heiple II "The Freeman."

A Look at Taxes

The legislature has been given an opportunity again this year to take a long look at the procedure by which the personal property of California residents is assessed for tax purposes.

Assemblyman Charles E. Chapel, whose 46th District embraces the western slope of the city of Torrance, brought up the issue last January when he introduced Assembly Bill No. 390 which would amend the Revenue and Taxation Code to read: "All household furniture is exempt from personal property taxation. This exemption shall be in addition to any other exemption now provided by law."

When he introduced the bill, Assemblyman Chapel cited the various practices of assessors which he challenged as being unfair to the taxpayer—the emphasis put on homes with pianos, organs, television sets, and the like.

He makes his strongest argument, however, on the fact that in most California counties it costs more to assess and collect the tax than the taxing agency gets back in taxes.

Mr. Chapel has hit on one of the sore spots of the current tax programs. Under current practices, the thrifty, the frugal, and the conservative is taxed more than his spendthrift neighbor.

The taxpayer who has a savings account, securities, and a well-kept home will be taxed heavier than the taxpayer with the same income who does not conserve his income, but spends it freely.

We think Mr. Chapel is on the right track, and we support his efforts to do away with a most unfair tax—a tax which is discriminatory in its application to the residents of California.

EASTER



RAMBLINGS by Ronnie Saunders

Jelly Beans in a Sunlit Jar

The sun beamed down on Torrance this Easter week. It shone down on thousands of vacationing youngsters who were blessed with five care-free days to play with balls and bats, or shoot marbles, or search for washed-up stones in the curving inlets where the sea meets Torrance beach. It beamed down on the hopeful faces of small boys who counted jelly-beans in a jar at a park in hopes of winning a rabbit for Easter, and on the eager faces of pony-tailed girls dashing across the green slopes of a tree-nestled park in search of Easter eggs.

In the windows of the kitchens where mothers boiled water and took vinegar off the shelves and lined up snowy-white hard-cooked eggs to color as they lovingly thought of the expressions on the faces of the boys and girls who would find those eggs hidden among the purple shredded paper grass in Easter baskets this morning, the sun also shone.

And it fell on the doorways

of the humble shops and the elegant portals of the glamorous new department stores as the Easter shoppers streamed in to buy the special suit or dress or hat that would add a lift to their spirit as they got ready for church this morning.

And all week long both the sun and moon have shone down on the fun-bound group of near-adults who have come home from far-off college campuses for a week of renewing old fellowships. There is always an aura of excitement surrounding the college set home for the holidays, and of nostalgia. For a week they have left the academic world in which they have begun to learn to grow as individuals; and for a fleeting

moment they touch their past. Romance blooms under the Torrance moonlight, and fraternity pins are exchanged and there will be a few co-eds returning to campus with a diamond ring on the engagement finger next week.

It's been good this week to feel the sun shine down. But the group that will be filled with the most wonderful feeling of all—with the serenity that comes of feeling at one with the world God has created—is that group of Torrance residents of assorted ages who rise at a very early hour this morning, dress in darkness and at a church or under the open sky at an Easter sunrise service, in nature's sanctuary, watch the sun come up.

In Years Gone By

It was 30 years ago this week that Torrance got its first street lights, according to the files of the HERALD. Hailed as the beginning of a new epoch in the history of the city, the street-lighting installation touched off one of the greatest civic celebrations ever to be held in Torrance.

Prior to the turning of the golden switch by Mrs. Jared Sidney of Torrance, which flooded the darkened streets with 10 miles of lights at 9:18 p.m. Tuesday evening, March 26, 1929, over 300 cars and floats—equipped with bright red flares—joined in a giant parade witnessed by a crowd of 9000 persons.

In the midst of the speech-making that followed, factory whistles began to blow. As the din of the whistles drowned out the voices of the speakers, the band added to the noisy excitement. After the noise subsided, the

speeches completed and the switch thrown, fire sirens began to blow, the band commenced to play again, and coffee and doughnuts began to flow, courtesy of the American Legion Post.

Other big news that week was the opening of a new main office of the United Concrete Pipe Co. in Torrance, which was to serve eight plants throughout the state. The local plant was expected to employ 125 persons. A red tile roof and recessed windows were to be featured in the Spanish-style office building.

Easter services and devotional music were scheduled to take place in all of Torrance's churches that Sunday, with a children's pageant slated to highlight the Methodist Episcopal service. Surprise services were to be held

Tax Agents Hear Them All

With the deadline for filing state and federal income tax returns just a couple of weeks away, the boys in the tax offices are beginning to pile up strange tales at an alarming rate. We got our hands on a few this week and decided to pass them along.

Just the other day a telephone man who had been installing additional phone lines in the Internal Revenue office sat down at an empty desk to write out his report.

A woman taxpayer approached the desk and said: "Look, mister, I need tax help."

"Sorry, lady," said the service man. "I'm the telephone man."

"Okay, I'll talk to you. I got telephone troubles, too."

At a nearby desk, a tax man was going through the morning mail and found this note on a return:

"You will note that our travel and sick deductions are very heavy. My wife is president of the P.T.A., secretary of the Women's Society, and a delegate to many conventions, travels a great deal, and has only one kidney."

Just across from this man, another agent was answering one of the newly installed phones and found that a lady was asking to have her unsigned Form 1040 returned for correction.

"You won't have any trouble locating it," she said. "I sent it in an odd-shaped envelope with blue trimming."

Another agent was completely thrown by a taxpayer who had prepared his return under an algebraic formula and who accompanied the filing with the written comment:

"What do you fellows do with these negative numbers? I mean where my deductions and exemptions are more than my income? Do you multiply the negative number times the positive tax return and get a negative number, as is done in algebra, or do you stop when you get the first negative number?"

The agent reached for the aspirin bottle.

The same agent had a note with another return claiming his wife's mother as an ex-

emption for the first time. "Please note the exemption. If you can arrange her removal from my home, I'll gladly pay the additional \$120 tax."

And during the coffee breaks the whole crew talks about the TV announcer who closed off the program by saying,

"Well, friends, there you have it—the official advice on how to avoid some common mistakes on tax returns. From these men of the Interior, Bureau of the Service Department of Revenue."

He didn't go back to straighten it out, the boys say.

Another taxpayer was a little over eager for his deductions according to another note brought to light by the agents:

"I am claiming two additional exemptions this year because the doctor says my wife is going to have twins," he wrote.

You can bet he had a chance to amend his return.

In additions to the notes,

the forms themselves come in all conditions, the agents will tell you.

One man sent in a soiled and greasy W-2 form and asked to be excused for its condition. "My wife dropped it into the frying pan while cooking my breakfast bacon," he explained.

Another one received a joint return where the wife's signature had been entered on the wrong line, scratched out, and placed in proper place. The husband wrote, "Please excuse untidy appearance of this return. My wife gets everything fouled up."

An early bird carried his tax return into the office soon after the filing period opened and asked for the refund. Told it couldn't be done that fast, although the IRS tried to push them through with haste, the man asked if the office had any cots around.

"My wife told me not to come home tonight without that refund check," he explained.

LAW IN ACTION

Taxing Net Worth

Any day now you (and Uncle Sam) may need to figure out your "net worth."

The Internal Revenue Service may use the "net worth" method to check a taxpayer's records: It compares what he was worth, five years ago, with what he is worth today. Then it looks to see if his increase in net worth jibes with his reported income during that time, after allowing for his estimated expenditures.

By this method the government can detect tax deficiencies, fraud, or evasion, get at lost or unavailable records, or rereck a record.

At a trial for tax evasion, the government must first prove what a taxpayer was worth at the outset of a period, and what he is worth at the end of the period. The difference is his increase in net worth. The question: Has his wealth increased between the two periods by unreported taxable amounts?

John Doe, a taxpayer, had little wealth when he started

his career. He often borrowed. After four years his net worth grew much larger. In court John could not explain how this happened. So, to cut a long story short, he had to pay the tax, plus interest, and civil and criminal penalties.

Richard Roe, another taxpayer, was worth fifty thousand dollars in 1946, but in 1950 the government claimed he was worth \$200,000. Roe tried to show, but couldn't, that he had much more money in 1946 than the government showed.

For alas, the government's old tax returns showed that Richard had reported a small income in 1946, and had mortgaged his home and business.

Besides, Roe spent freely, much more than his reported income, and could not show that he received gifts or other non-taxable money.

So the court found a large unreported income, and Richard was convicted for fraud.

Opinions of Others

President Eisenhower has set up a special cabinet committee on activities affecting prices and costs . . .

Is it naive to hope that this committee will not quietly expire or become bound up in red tape? Or that it will flourish and conscientiously drive toward its goal—governmental policies that work against inflation, not for it?—Beverly (Mass.) Evening Times.

It is stated in the daily press that the New Testament is being translated into 'native idiom and current usage' in England. Maybe it won't be long before the Bible will be translated into modern-day slang. If it's all the same with the learned translators, why not use all power possible to raise the lives of people up to the high standards of the words of the King James' translation, rather than whittle that great translation down to the talk of the street?—Port Gibson (Miss.) Reveille.

CROSSWORD PUZZLE

ACROSS

- 1-Presentation
- 2-Graduate
- 3-Range of knowledge
- 4-Silvergreen
- 5-Friend on
- 6-Native metal
- 7-Connection
- 8-Transaction
- 9-Organ of hearing
- 10-Preposition
- 11-Cried
- 12-Clarity
- 13-Male deer
- 14-Character-
- 15-In mistaken
- 16-Floral center
- 17-Small pill
- 18-Having least
- 19-Alternating current
- 20-Placed
- 21-Object of superlatives
- 22-Game at marbles
- 23-Permit to
- 24-Small lumps
- 25-Word of sorrow
- 26-Baseball team
- 27-Frank down
- 28-Also
- 29-Baseball team
- 30-Symbol for nickel
- 31-Unit of measurement
- 32-Object of measurement
- 33-Deposits
- 34-Baseball team
- 35-Down
- 36-Report
- 37-Dealing with history
- 38-Preposition
- 39-Mary

DOWN

- 1-Weight (pl.)
- 2-Man's nickname
- 3-Change of color
- 4-Country of Asia
- 5-Tautonymy
- 6-Compass point
- 7-Babylonian deity
- 8-Expression of contempt
- 9-Musical instrument
- 10-Chief executive
- 11-Experiences
- 12-Layers
- 13-Cash drawer
- 14-Snatch
- 15-River duck
- 16-Singular
- 17-Bound
- 18-Silence
- 19-Explosive
- 20-Pastidious
- 21-Liquid
- 22-Intervene
- 23-Noise of scale
- 24-Printer's measure
- 25-Nocturnal bird
- 26-Before
- 27-Golf mound
- 28-Latin conjunction
- 29-Noise of scale
- 30-Cooled lava
- 31-Conjunction

State Launches Campaign to Ground the Reckless Driver

The campaign against reckless driving in California has now been launched.

The Department of Motor Vehicles is at this moment summoning for hearings hundreds of drivers whose records show they are "negligent operators" according to a "co-nt" formula that works like this:

For professional drivers (operators of commercial vehicles, such as trucks and buses): Five or more convictions for moving violations in the last 12 months.

For nonprofessionals (drivers of cars for pleasure or incidental business purposes): Four or more convictions.

Chances are that most of these hearings now being scheduled will result in suspension of licenses.

"In most instances," says a directive to the driver improvement section of DMV "a minimum suspension of five to ten days will be recommended."

Ordinarily, the five-day suspension will be ordered against the commercial, or professional driver, and 10 days for nonprofessional. The logic of this is:

To the professional, whose very livelihood depends on his ability and eligibility to continue to drive, a five-day suspension is far greater than

is a 10-day suspension for the pleasure car driver. Without his license, the truck or bus driver cannot work at his job. The pleasure driver, on the other hand, presumably would suffer no economic loss, but only inconvenience, through the loss of his license.

And the reasoning behind the differential in the number of violations allowed before penalties to the professional driver, is that a trucker or bus operator will drive anywhere from 10 to 50 times more miles than will the non-professional driver.

The men who are actually executing this crackdown on habitual bad drivers are called driver improvement analysts. The Department of Motor Vehicles has 106 of them scattered throughout the state.

By order of Motor Vehicles Director Robert McCarthy, these analysts will continue to strive to improve a license holder's driving, through education and re-examination, where conditions and driver's attitude warrant the effort.

"But the driver who has consistently demonstrated a flagrant disregard for the welfare and safety of himself and others, there shall be no leniency, no second chance from this moment forward," declared McCarthy.

Both the authority for the crackdown and the duty of DMV to continue the work for the improvement of drivers wherever possible are spelled out in the Vehicle Code.

KNOW YOUR AIR FORCE

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THE AIR TRAINING COMMAND IS RESPONSIBLE FOR ALL TECHNICAL AIR FORCE INSTRUCTION AT LACKLAND AIR FORCE BASE, THE WORLD'S LARGEST TRAINING CENTER. AIR FORCE MEN AND WOMEN RECEIVE BASIC TRAINING AND INDOCTRINATION.

DEPENDENT ON QUALIFICATIONS, AIR FORCE PERSONNEL MAY GO ON TO FURTHER TRAINING AT ONE OF THE AIR TRAINING COMMAND'S MANY FINE TECHNICAL SCHOOLS.

ANOTHER IMPORTANT FUNCTION OF THE AIR TRAINING COMMAND IS THE INSTRUCTION OF PILOTS, NAVIGATORS AND FLIGHT CREWS. IN ADDITION, IT CONDUCTS THE OFFICER CANDIDATE SCHOOLS.

THE AIR FORCE IS PROUD OF THE VITAL ROLE PLAYED BY THE AIR TRAINING COMMAND FOR IT IS THE UNEXCELLED SCHOOLS AND INSTRUCTORS OF THIS COMMAND THAT MAKE OUR AIR FORCE THE FINEST IN THE WORLD.

STAR GAZER

By CLAY R. POLLAN

Your Daily Activity Guide According to the Stars

To develop message for Sunday, read words corresponding to numbers of your Zodiac birth sign.

ARIES	1-16-19-36	2-You're	31-Favorable	41-Thrilling
Taurus	40-48-81-82	3-Year	32-Ailing	42-Ailing
May 21	5-33-39-58	4-Aspects	33-Moon	43-Win
6-64-67	5-You	34-Dan't	34-New	44-New
6-64-67	6-Personal	35-Dan't	35-Elder	45-Elder
7-Advise	36-Income	36-And	36-And	46-And
8-Magnatism	37-Betray	37-Today	37-Today	47-Today
9-Surrounded	38-Smiles	38-Sometime	38-Sometime	48-Sometime
10-Seracity	39-Receive	39-Trip	39-Trip	49-Trip
11-Sameage	40-All	40-End	40-End	50-End
12-Make	41-A	41-71-End	41-71-End	51-71-End
13-Plans	42-And	42-With	42-With	52-With
14-Needs	43-Fears	43-Confidence	43-Confidence	53-Confidence
15-Don't	44-Be	44-75-Rates	44-75-Rates	54-75-Rates
16-Spend	45-And	45-In	45-In	55-In
17-Let	46-Imagination	46-Smoothed	46-Smoothed	56-Smoothed
18-Year	47-48	47-Visits	47-Visits	57-Visits
19-Week's	48-Parent	48-Damaged	48-Damaged	58-Damaged
20-Turbulent	49-Kind	49-Affections	49-Affections	59-Affections
21-Storms	50-Arguing	50-One	50-One	60-One
22-Don't	51-Parent	51-Day	51-Day	61-Day
23-Peculiar	52-Love	52-Or	52-Or	62-Or
24-For	53-Appointment	53-54-Or	53-54-Or	63-Appointment
25-27-27-52	54-For	54-Words	54-Words	64-Words
26-52-55	55-With	55-86-Air	55-86-Air	65-Air
27-A	56-Good	56-87-Your	56-87-Your	66-Your
28-Whid	57-Some	57-88-Health	57-88-Health	67-Health
29-Con	58-News	58-89-High	58-89-High	68-High
30-Money	59-Today	59-90-Today	59-90-Today	69-Today
31-29-44	60-3/29	60-70-76-85-86	60-70-76-85-86	70-76-85-86
47-73	71-74	71-74	71-74	71-74

Good Adverse Neutral