KING WILLIAMS - GLENN W. PFEIL REID L. BUNDY - Managing Editor

Your Right to Know Is the Key to All Your Liberties

SUNDAY, FEBRUARY 26, 1961

The Smog Battle

Fortunately for Torrance, smog is something we more often read about, and see in the distance, than feel. Yet every individual in the Los Angeles area, who moves about at all, can get all the first hand experience he wants in a trip across town on too many days throughout the year.

The Western Oil and Gas Assn. this week will appeal to the Board of Supervisors for an amendment to Rule 62 which now bans altogether the use of fuel oil in the six summer months of the year. They will present expert witnesses, in the scientific aspects of the smog problem, in an effort to have the rule apply only when sulfur dioxide portions in the atmosphere attain what APCD experts consider dangerous.

The supervisors also will hear opponents of the proposed change in Rule 62, some of them organizations with militant attitudes on the phenomenum notably a group of women organized as SOS-"Stamp Out Smog

The smog problem has more than one side and the community must accept economic aspects as well as the sensitory with which all too many Los Angeles area residents are familiar.

The petroleum industry certainly is an important part of Los Angeles county economy and as such is entitled to a hearing and should not be dismissed as selfish interests concerned only with dollar profits. If they can prove that fuel oil burning is not the culprit most laymen believe it to be, they are entitled to the consideration they will deserve.

On the other hand, the smog problem is so evident and so irritating over Los Angeles, that most otherwise calm and reasonable citizens find it somewhat more than difficult to restrain their opinions.

Despite widespread publicity on Los Angeles smog it does not seem to be discouraging the 1500 people a day who continue to pour through the agricultural inspection stations intent upon becoming residents. We still haven't found many Californians who tell us they are planning upon retiring in Illinois or Iowa.

At the risk of complete absorption by the newcom ers we still suggest that the area will not reach its full potential as the ideal place in which to live, work and play until the smog problem has been licked. We have had more than a sample of what life could be like in the Los Angeles area if the rest of the county could enjoy the clear skies and fresh air we usually have here in Torrance.

Defense vs. Welfare

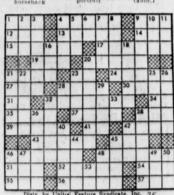
A new and compelling objection to proposed federal "depressed area" legislation has been in voice by California's U.S. Senator Thomas H. Kuchel.

Taking issue with a suggestion by President Kennedy that defense contracts be channeled to econom ically distressed areas of the nation, Kuchel said that contracts should be awarded only on the basis of the best defense for the dollar spent.

California's development of business skills, trained workers, and modern facilities comprise the acumen which has enabled it to win a leading role in the na tion's defense production. Whatever the sociological implications of federal "depressed area" legislationand there are many which may be questioned-the Department of Defense is not a welfare agency and in the interest of our national security it should not be permitted to become one.

CROSSWORD PUZZLE

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Your Income Tax

Many Taxes You Pay Can Be Deducted on Returns

((This is the fourth of a series of articles on federal and California income tax filing. This information has been provided by the Committee on Taxation of The California Society of Certified Public Accountants.)

Just like contributions and interest paid out (discussed in the previous article), cer-tain taxes you have paid during 1960 can look very good to you when it comes time to make your federal and state income tax returns!

This is provided, of course, you itemize your deductions.
There are some taxes which only businessmen can deduct by calling them "business ex-penses." But the taxes we penses." But the taxes shall discuss here are those which everybody can claim.

The federal and California laws have many differences, so while preparing your re-turn you should check the lists appearing in the instruc-tion sheets of both, to make sure you don't overlook any

Items such as gasoline tax es may be estimated on the basis of your total auto mile-age during the year. State and local taxes may be estimated on the basis of how much you spend for clothing meals eaten out, household furnishings and supplies other than food.

* * 10

Or, it may be easier to add up your total income, sub-tract the non-taxable items such as rent and/or house payments, utility bills, doctor bills, food, charitable dona-tions, insurance, federal and state income taxes, etc.; and then deduct 4 per cent of the balance.

Some monthly home mortgage payments, such as GI insured loans, include a certain amount for payment of the annual property taxes. However, these monthly payments are actually just acculender until he receives tax bill in the latter part of the year. The lender pays the tax bill out of this special account. Therefore, you should check with the lender to find out the actual amount of taxes which were paid during

If you bought or sold any property during the year, there will usually be an adjustment for property taxes on the escrow statement. For federal purposes, whether you receive a refund of prop-erty taxes or an additional charge depends on whether the taxes have been paid yet and whether you are the buyer or the seller.

However, for California purposes, the one who gets the deduction for property taxes is the person who owns the property on the lien date which is the first Monday in

The following items can

generally be deducted on both the federal and California returns: Auto licenses, state

line tax (6 cents per gallon in California), property taxes, retail sales taxes, and state unemployment disability insurance (if paid to state),

These items can be deduct-d on the California return

Federal admissions and amusement taxes, federal telephone and transportation taxes, federal tax on deposit boxes, and Social Security tax paid for household help. The following items gener-ally can never be deducted on either federal or Califor-nia returns.

nia returns

Federal gasoline tax, federal income, gift and estate taxes; Social Security taxes withheld from wages; "lux-ury" taxes on furs, jewelry, leather goods, etc., and fed-eral stock transfer taxes.

Although the federal stock ransfer taxes can't be listed as one of your tax deduc-tions, they can be deducted from the sales price of the securities sold.

There is also one tax which you can deduct on your fed-eral return, but not for the California return. That is the California and/or other state income taxes you've paid dur-ing the year. * * *

Income taxes paid to a for-eign country may be taken as one of your itemized de-ductions or may be used as credit to reduce your federal tax. You have this option only if you choose to itemize all your deductions for the year.

California formerly allow-ed a similar type of credit for taxes paid to foreign countries and other states However, in 1957 the law was changed so that now no credit can be taken for for-eign taxes paid. But taxes withheld on the total amount of dividends, rents and royal-ties from a foreign source may still be listed as a deduction where the tax is based on gross receipts. The credit allowed against

your California tax for taxes paid to other states is a com plicated matter based upon your residence and the sour-

Out of the Past

From the Files of the HERALD

"Weeping skies have given California such a continuous drenching for weeks and months past that ducks have started quacking hoarsely in protest; Methodist publicly immersed, have rushed blindly into Baptist churches, and suspicious businessmen have wired their congressmen to stop the New Deal from tin-kering with the weather." So wrote the editor in the

HERALD on Feb. 27, 1941 in complaining of the record rainfall Torrance was experiencing that year. Total for the season was set at 20.64 inches and most of today's residents would like to have some of it right now.

More than 300 residents of Japanese origin held a banquet back in 1941 in which young men about to enter the military service as volunteers were exhorted to "do their duties well and thus reflect favorably upon their par-

James Yoshunobu, president of the group and a Rotarian, presided at the banquet and interpreted the remarks of speakers many of whom used only their Japanese Longue ese tongue.

New type signals for control of traffic at the intersection of Hawthorne Blvd. and Highway 101, to cost \$3819, were considered too expensive by the city fathers but they agreed conditions at the intersection warranted the intersection warranted the expenditure. The new signals allowed a continuous flow of traffic on the high-

way and would be actuated for Hawthorne only at times when cars approached the intersection from that thorough fare. Today the intersection is one of the busiest in the

Selective service authorities were being given some unique pleas for deferment by selectees. One man said he had just invested a lot of money for young turkeys and he couldn't presibly leave couldn't possibly leave m. Another claimed his housekeeper is a dependent

"I have to give her board, lodging, and her salary, so why can't she be my dependhe asked.

When asked what public utilities provided service in his home, one lad promptly, replied," My mother

The city's per capita fire loss was \$2.36 in 1940 caused principally by a tragic blaze at General Petroleum. There were 71 fires during the year causing a total loss of \$23,531



Everything comes to him who hustles while he waits.— Thomas A. Edison.

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Income tax collectors, checking over returns, often make one deduction: "This guy is lying."—Will Conway.

The population of Ingle-wood township, in which were located Inglewood, the beach cities, Gardena, Torrage and Palos Verdes was 125,006. as cording to the 1940 census. It is several times that today.

Mailbox

School Threat

Editor, Torrance Herald The National Council of Teachers of English has just published a 140-page report painting a terrible picture of English teachers in American schools as not qualified and doing a very poor job.

There are some poor teachers, and there is some just criticism of some systems, but this wholesale indictment is most unjust and unfair. Actually, teachers are better qualified today than they ever have been, even though Johnny can't always read as well as he might.

What is the Council's solution to this "chaotic condition

of the English curriculum?' Well, they recommend "a

massive national program. Now you have the picture: Magnify the many problems way out of proportion (in this case the English teachers are scape-goats), and call for massive federal spending. Educational problems may be nation-wide, but they are not

If we lose control of our schools the problems will get worse, not better.

TOM COFFEE

Law in Action

Summons and Complaint You may use publication

Courts talk much about it, but what does "due process of law" mean to you? In a law suit it means all the procedural safeguards we have to assure a fair trial on both sides before the judge or jury comes to a decision. Afterwards, "due process" may mean your right to appeal your case to a higher court.

Suppose someone sues you Suppose someone sace you —
to make you pay for damages in an accident, to make
you do or quit doing something, or to collect a debt.
Then he must serve a summons and complaint to you.
The automore warms you to

The summons warns you to appear within a certain time —say 30 days—or get a "default" judgment against you.
That is, you lose by "default." No court can issue a lawful summons outside the scope of its power. For some courts this power may be state-wide, or for others limited to the county where its sits. You may have a Californian serv-

can show that he left to avoid

A California court may lack jurisdiction over a non-resident, but it may have power over his property in California. But if such a non-resident comes freely into the state — then a California court may get authority over him by serving a summons on him or his agent.

As a rule, the summons must be served in person. But not always. Sometimes can get service by publishing a notice in an authorized newspaper, for example, against a resident who skip-ped the state to escape serv-

also on a non-resident who owns California property. Publication is thus one of

several ways to have due process — or fair notice — in a law suit. And by the way, never ig-

nore a summons even when you believe the complaint is groundless. For if you do, you are almost sure to lose your case. And don't wait until the last minute. Your lawyer made need all the time he can get to investigate the facts and look into the law

Little Chats

On Public Notice

By JAMES E. POLLARD

RATES OF TAXATION

(No. 13 in a Series) A fairly common require

ment in the various states is ment in the various states is that the local tax commissioners, or whatever authority is responsible, shall publish a breakdown of the local tax structure by taxing units. This usually appears not long before the semi-annual or other periodical tax collection, It usually takes the form of a paid public notice, or of a paid public notice, or legal advertising, in a bona fide local newspaper of general circulation

Sometimes this tax structure is quite complex. In one state, for example, it is for the entire county. But it in-cludes the local subdivisions cipalities, which may be ner prescribed by law

cities or villages according to opulation. The rates among subdivi-

sions may vary considerably. One school district, for example, may have a much higher rate than another because of a large bond issue incident to a new building or buildings. Or one municipality may have a lower rate than its-neigh bor because its bonded debtedness is down.

In any case, the tax picture is there for the taxpayer or voter to see and understand. He is, in effect, being put on notice as to this aspect of the public business. It is important to note that his chief ant to note that his chief source of this information is the bona fide local newspaper such as townships and muni- which publishes it in a man

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Oil Industry Maps Fight To Modify Fuel Oil Rule

62 as representatives of the petroleum industry meet Tuesday with the Los Angeles Board of Supervisors seeking modification of the ruling which now prohibits the use of fuel oil for the six summer months and at all times during the year when sulphur dioxide levels ap proach maximums set by the State Department of Health

Smog to the average Torrance area resident is a once-in-awhile annoyance, some-thing to be endured like a toothache shortly to be end-ed with a visit to the dentist. Yet smog is a very real fac tor in Los Angeles county living, and its suppression and control lead to other problems that vitally affect the economic life of the community.

Officials of the Western Oil and Gas Assn. held a seminar for newsmen recently at which technical and health experts emphatically stated that there has been no posi-tive evidence that the petrol-eum industry plays a major role in contributing to the phenomenum and no evidence that sulphur dioxide in any way seriously affects the health of a normal individ-

In the presence of an aero-sale of sulphuric acid mist, guinea pigs were less affect-ed than by inhalation of a single puff from a cigarette, according to Dr. Charles H. Hine, associate clinical pro-fessor of Occupational Medicine and Industrial Toxology, University of California School of Medicine.

The present rule is un-sound economically, they say, because it limits the free competition between oil and gas, it taxes the area's natural gas supplies which must be brought from great dis-tances, and it will eventually result in the industry's hav ing to look to other markets for oil produced at home in the area

Higher prices for gas are inevitable and eventually will seriously tax the pocketbook of every home owner who uses gas for heating in the area.

These are only a few of the well prepared statements the association will make in its appeal to the Board of Supervisors. Ready to testify that Rule 62 should be amended will be experts of unquestion-ed integrity and ability in their separate fields.

They will face opposition

eventually eliminate the more apparent aspects of smog — reduced visibility, eye irritation, and damage to vegeta-

Assn. emphasizes that it has with Rule 62 entirely. The levels approached a p considered dangerous by

One positive assurance giv-

The Western Oil and Gas

present move is for amend-ment only so that the restric-tion of fuel oil use will be enforced only on days where Air Pollution Control Dis

on the people of the Los Angeles area by the experts is that they need not fear a repetition of the Donara and London catastrophies where subhypic and ingra involved. sulphuric acid were involved

"The very nature of the air pollution in these episodes," according to Dr. Hine, "has been the opposite to that found in Los An-geles. The former two dents occurred in an atmos ozone or oxidizing substan ces, and the reactions are not comparable to Los Angeles air which has an over abundance of ozone.'