

GOOD CITIZEN

Taxes You Kick About Paying Finance Your Conveniences

This is the fifth of a series of ten articles from the booklet "Good Citizen" published by The American Heritage Foundation...

THE FOURTH promise of a good citizen: I will pay my taxes understandingly (if not cheerfully). Yes, it's human nature to squirm when the government (even though it's your government) strikes at your pocketbook nerve through taxation.

But it's also human nature to demand the conveniences, improvements and protection that you want for your family, your community and your country.

What paves the street in front of your house and throws a network of smooth highways across the country? What keeps police cars cruising the streets, and maintains an army, a navy, an air force and the F.B.I.?

What supports the farmer's friend, the county agent, and sends consuls and ambassadors to protect our citizens and interests in foreign lands?

THE ANSWER, obviously, is taxes — the tried and proved method of everybody chipping in to provide the things which all of us need and none of us can pay for by himself.

The weather forecast you read in the paper or get on the radio is made possible by a tax-supported organization.

Your tax money and the other fellow's protect the purity of the water you drink and insure full weight and wholesomeness in the food you buy. Taxes make possible

the public schools, the public libraries, the public parks, the public fire department and the public everything from the street light on the corner to the lighthouse at sea.

Every hour of the day and night your safety, your health, your security and your valuables are protected by public servants paid for by your taxes.

Taxes represent the cost of our government doing business. They are determined by the people we elect to office. We give these people the right to do a lot of things with our money but hold them accountable to us.

If we feel they are spending it unwisely or too freely we can "turn the rascals out."

"In this world," wrote Benjamin Franklin, "nothing is certain but death and taxes." But isn't our method of taxation with representation an improvement over the confiscatory system of the dictator who sees what you have and takes as much as he wants?

Taxes are levied by four levels of government — federal, state, county and municipal. To become law, a tax must be voted upon and passed by the elected representatives of the people.

There are three general tax classifications: A HIDDEN TAX—A hidden tax is one which is not apparent to the eye, and is usually part of anything you buy. For example, the price of a loaf of bread includes all the taxes which have been imposed from the time it is raw wheat until it reaches you.

A DIRECT TAX—A direct tax is one directly paid by the person on whom the ultimate tax burden falls. In other words, there is no middle man between you and the government. Examples are property, income, and inheritance taxes.

AN INDIRECT TAX—An indirect tax is one which is paid by someone other than the person who will finally pay it. In other words, it is a tax which is passed on to someone else. The manufacturer of an imported product pays the customs duty, and indirect tax because he will pass this on to the consumer by increasing the price of the product.

TWO OF the most important bodies which the public may come into contact in relation to taxation are the tax commissions and the tax court of the United States.

Tax commissions are state fiscal bodies, consisting usually of three appointive or elective members, which supervises local tax officials, assesses public utility and other property, collects most taxes not collected locally.

If you consider your tax assessment unfair you may appeal to a tax reviewing board.

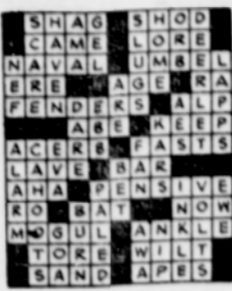
The federal government knows mistakes can be made in the taxes claimed from you. That's why we have the United States Tax Court. You can contest before that court, before you pay, certain taxes which the commissioner of internal revenue claims you owe.

From the decisions of the tax court you may appeal to a higher court.

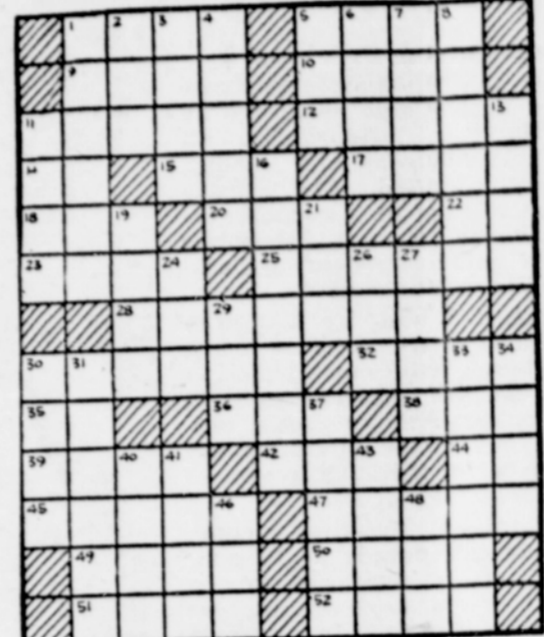
This article is Chapter 4 of the booklet "Good Citizen" produced by The American Heritage Foundation, sponsors of the freedom train. A complete book may be obtained by sending 25 cents to The American Heritage Foundation, 17 East 45th Street, New York, N. Y.

CROSSWORD PUZZLE

LAST WEEK'S ANSWER



- ACROSS 1. Festive 2. Without feet 9. Affirm 10. Infrequent 11. One of a series of steps 12. Cottonwood (Tex.) 14. Exclamation 15. Distant 17. Slide 18. Not many 20. Coin (Peru) 22. Compass point (abbr.) 23. Melody 25. Understood 28. Depot 30. Come into sight 32. A buffet 35. Earth, as a goddess 36. Alcoholic liquor 38. Tibetan gazelle 39. Dry 42. Silent 44. Fish 45. Top rail of a rail fence 47. A tale with a moral 49. Kill 50. Woody perennial 51. In this place 52. Frosted DOWN 1. Collect



ANNETTE PASSES OUT

By Richard H. Wilkinson

IN SEPTEMBER Bill decided he wasn't in love. He told himself it had been a summer romance. He regretted it. He couldn't walk out and leave Annette flat. He had to offer some sort of explanation.

The wind whipped in their faces as the roadster sped through the night. Annette snuggled contentedly at his shoulder.

He swung the roadster off the highway. They bumped along a wagon road, presently emerging into a clearing. Bill stopped. Toward the north the horizon was illuminated by a dull glow. Lights from the town.

Bill turned. Annette said: "Oh, Bill, I'm so glad we came out here. It was here you first told me you loved me. Remember?"

"Sure, I remember." "Say it now, Bill. Say you love me!"

Bill had intended to say just the opposite. Without knowing why, he pitied her. He spoke, but what he said was: "Of course I love you. You know that." It was as if she impelled him to say it.

"Kiss me, Bill. Kiss me and say it again." He kissed her, repeating the words, cursing himself for doing so. Why did she have to cling to him so?

He got a grip on himself. He formed the words in his mind. "Bill, I've got a surprise for you." "Surprise?"

"I'm going back to Belfast with you. I've got a job there for the winter. We'll be together all winter. Bill, isn't it grand?"

Lord! Now he was in for it. He hadn't expected that. Well, he'd have to be blunt, cruel. He'd have to tell her once and for all.

"BILL!" There was terror in her tone. He turned quickly. She was looking away from him toward the horizon where the dull glow had been. The dull glow he had thought to be town lights had developed into astonishing brilliance.

"Fire! The whole ridge is ablaze. Say, we'd better get going!" He jammed his foot down on the starter. The motor whirred, and that was all. Bill swore, yanking out the choke. A cough, silence.



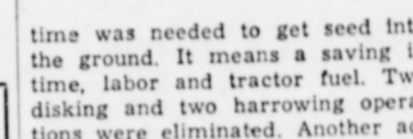
Once Over Seedbed Operation Cuts Cost

New Method Eliminates Extra Tillage Steps

Giving the soil a "once-over" seedbed preparation can help cut down crop production costs by eliminating extra tillage steps while still maintaining high yields, according to Michigan State College agronomists.

The agronomists found that plowing, packing and planting in one operation produced as high yields of small grains, sugar beets and corn on soil of good tilth, as did conventional seedbed preparation that included double disking and spike-tooth harrowing.

The "once-over" method permitted quicker planting, because less



Illustrated above is the "once over" method of plowing, packing and planting that can save many farmers high production costs.

time was needed to get seed into the ground. It means a saving in time, labor and tractor fuel. Two disking and two harrowing operations were eliminated. Another advantage was that the soil had greater water storage capacity, for the tilth was not broken down by excessive tillage.

Maintaining tilth is vital in crop production, these agronomists say, because loose, grainy soils give a good contact between the soil and the seed. That makes it easier for roots to reach plant nutrients, air and water.

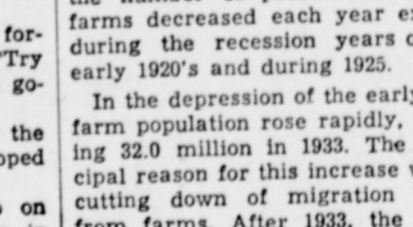
X-Disease Appears Among Illinois Cattle

A comparatively new disease, hyperkeratosis, or x-disease, has been recognized in 37 or more states, the journal of American Veterinary Medical Association reports.

Reports indicate that, in some sections, herds have been decimated and dispersed because of the effects of the disease. This has happened in few instances in Illinois, but in the southern states the disease apparently has assumed a more malignant form and constitutes a more serious problem than elsewhere.

The morbidity, while unpredictable, may be high. Young cattle appear to be more susceptible than older ones and the death rate among them is higher. While in the U. S. bureau of animal industry report, beef cattle were more frequently involved than dairy animals, the disease has been seen almost equally among the two types in Illinois.

The cause, as indicated by the name "x-disease", is unknown.



The U. S. department of agriculture reports a decrease in farm population from 1910 to 1950 of over four million. From 1916 to 1930, the number of persons living on farms decreased each year except during the recession years of the early 1920's and during 1925.

In the depression of the early 30's farm population rose rapidly, totaling 32.0 million in 1933. The principal reason for this increase was a cutting down of migration away from farms. After 1933, the number of persons on farms decreased yearly through 1945.

During World War II the rate of decrease grew as large numbers of people left farms for the cities or went into the armed forces. By 1945 only 25.2 million persons lived on farms.

After the war, farm population increased substantially for two years, but since then, the changes have been slight. Farm population appears to have leveled off about half-way between its prewar size and the wartime low.

Electric Water Pump Saves Many Pump Pains

The Rural Electrification administration reports that next to lighting, water pumping is possibly the most valuable farm use of electricity. On many farms, five cents worth of electricity will pump and deliver 1,000 gallons of water to its place of use.

More and more farm families are realizing how much time is spent pumping water and are converting to the use of electricity.



Let 'Em Fish It!

Young boys and girls can have lots of fun fishing in a farm pond. Many youngsters wish that they had a pond nearby in which they could fish. Some know of ponds in their vicinity but are afraid to inquire of the owners whether or not they would be permitted to fish. If you should be an owner of a pond, you should encourage boys and girls to fish in it.

This is as true for young folks as it is for adults. You may not know that it is next to impossible for you to "fish out" your pond. Your pond is more apt to be under-fished than over-fished. Why not invite neighborhood youngsters,



groups of Boy or Girl Scouts, 4-H, F.F.A., F.H.A., or any of the many clubs or church groups which are organized for youth? You need not fear that a gang of kids are going to ruin a pond. They might clutter up the grounds a little but I am sure that if you have an appreciation for the habits and ways of boys and girls you will be able to clean up after them when you know that they have thoroughly enjoyed themselves in catching fish in your pond. These young ones may learn more than you ever could realize of what conservation is; and they will learn much about the management of fish in ponds when they have the opportunity of fishing, or merely visiting a pond from time to time.

Many ponds lie idle at various times throughout the year. Why not invite people to come over the hill to fish in your pond?

A child is far better off out at some pond fishing than were he to be free to "run on his own" somewhere where he does not have something to keep him occupied. Fishing has meant much to many people since ancient times and it will ever be a great value to those to come; in so far as it is a wholesome type of recreation, builds perhaps not only better bodies but better characters.

△ △ △

Star Stuff

The sun and the stars have much to do with the laying out the lines and boundaries of these United States. The Ephemeris 1950, a recent publication of the Department of Interior, Bureau of Land Management, is the guiding star for cadastral engineers who have been surveying the public lands and setting the boundaries of this country since the days of George Washington.

This publication, in its 41st edition, provides astronomical data on the sun, planets and other selected stars. The Ephemeris is not a popular publication, and it is not offered for free distribution. The Government Printing Office sells the scientific pamphlet for 20 cents.

"Surveyors and navigators all over the world use this type of star guide to determine meridians, positions and thereby chart their courses," Dr. Marion Clawson, Director of the Bureau of Land Management, said.

The book, an annual publication of the Bureau of Land Management, is the authoritative source of data necessary in surveying public lands.

Snowy Owls

A large number of snowy owls, rare visitors from the arctic, have been reported in greater abundance than at any time since 1926-27. In the capital, the welcome visitors breakfast and supper on starlings, says the U.S. fish and wildlife service, and in the country they are equally welcome because they eat quantities of small rodents.

These large white birds nest on the Alaska and Canadian tundra. Some of them migrate southward as far as the northern United States nearly every winter. On very rare occasions they penetrate as far south as California, Louisiana, and Georgia. Unlike most owls, the snowy owl is diurnal.

Legal Duck Kill

The legal duck kill for the United States is estimated at 18.5 million by the fish and wildlife service, the figure being based on an analysis of data gathered from bag checks and post season hunter contacts. The Pacific flyway had 21 per cent of the hunters and 23 per cent of the kill; central flyway, 24 per cent of the hunters and 18 per cent of the kill; Mississippi flyway, 42 per cent of the hunters and 46 per cent of the kill.

HOUSEHOLD HINTS

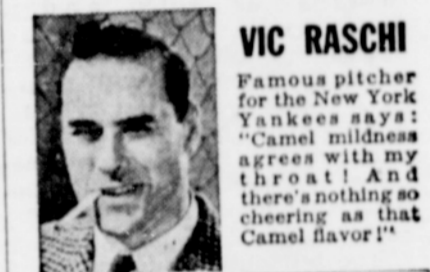
A storage space that has a temperature of from 35 to 45 degrees F., with a humidity of 85 per cent or more, is ideal for conserving egg quality.

The greenish-white part of watermelon rind between the skin and the flesh can be made into a delicious preserve.

A storage space that has a temperature of from 35 to 45 degrees F., with a humidity of 85 per cent or more, is ideal for conserving egg quality.



How mild can a cigarette be? MORE PEOPLE SMOKE CAMELS than any other cigarette!



HAILS AMAZING RELIEF FROM CONSTIPATION

"I suffered with constipation, but bad. Medicines didn't help for long. Later, I decided to make ALL-BRAN my breakfast cereal. Believe me, I feel like a new man!" Sam Plesky, 10517 Churchill Ave., Cleveland, Ohio. Just one of many unsolicited letters from ALL-BRAN users. If you suffer from constipation due to lack of dietary bulk, eat an ounce of tasty Kellogg's ALL-BRAN daily, drink plenty of water! If not completely satisfied after 10 days, send empty carton to Kellogg's, Battle Creek, Mich. GET DOUBLE YOUR MONEY BACK!

AN OUNCE OF PREVENTION

WACO, TEX.—"An ounce of prevention is worth more than a pound of cure" may well be the motto of the M. N. Waits home, located at 2103 Ross St. Mrs. Waits believes in getting and keeping her family in top condition, and Crazy Water Crystals have helped her do this for over 17 years.

Many ailments that folks suffer with—upset stomach, gas pains, headaches, run-down, played-out feeling, nervousness and many other body aches and pains can often be attributed to faulty elimination. That's where Crazy Water Crystals go to work. A product of nature, they aid nature in keeping the body functioning properly so that folks can fight off many ailments and diseases and thus enjoy robust health.

Ask your druggist about Crazy Water Crystals. Sold at all leading drug stores; half lb., 85c, full lb., \$1.25. SATISFACTION GUARANTEED by Crazy Water Co., Inc., Mineral Wells, Texas.—Adv.

It's as simple as this



Here's 5 Reasons Why

- 1. Quality steel—Resilient heavy gauge, no weakening embossing or bulging. 2. Extra coating—Third coat food acid resistant enamel on gold lacquer, on tin. 3. Latex rings—Built-in live latex rings cushion against jar rims for high vacuum. 4. Easler "Noif" too—Exclusive thread design provides easy "on and off". 5. Even Special Packing—No pre-packing separate. Packed back to back. Slide out ready to use.

You get all 5 only with BERNARDIN CAPS & LIDS

At Most Good Stores



STAGE-SCREEN-RADIO

By INEZ GERHARD

MICHAEL RABIN, 14-year-old violinist, will probably make August 10th a day to remember, when he makes his network debut on The Telephone Hour. Rodzinski, directing the Havana Philharmonic when Rabin made his world debut last April, said "He is marvelous, fantastic. He has a tremendous future!" Jascha Heifetz and other famed musicians have also advised and encouraged this young genius. Not that Michael thinks of himself as one; his bicycle is one of his most prized possessions, he likes to swim and collect stamps and playing ping pong, looks forward to having a car. That he may be one of the world's greatest violinists is no concern of his.

The U. S. State Department has endorsed the Walter Huston Memorial International Scholarship now being set up to finance the education of two English speaking students from Trikkala, Greece, at the University of Arizona.

BROADWAY AND MAIN STREET

Bing Bewitched, Bothered Over Meeting Met Problems

By BILLY ROSE

A New York paper recently carried the following dispatch from Paris: Rudolf Bing, new general manager of the Metropolitan Opera House, said today that he had come to Europe on the biggest talent search in operatic history.

Asked about the offer last year of Billy Rose, Broadway producer and columnist, to take over the Met and make it pay, Mr. Bing asked: "Who's he?"

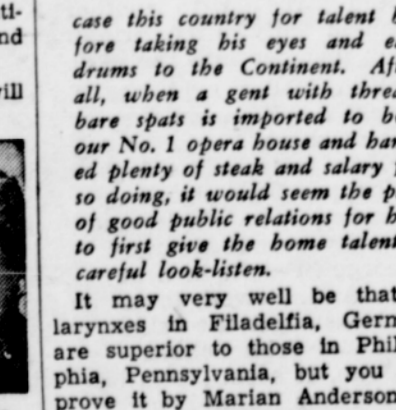
When reminded of Rose's identity, the impresario laughed and added:

"The problems of the Met will never be solved by Broadway methods."

Judging from the above, it's evident that Mr. Bing has a sense of humor and, as Groucho Marx once said, if there's anything I like in a man or an opera director it's a sense of humor. But on the off-chance that some folks may have missed the hilarious overtones of Rudy's remarks, perhaps I ought to translate them and let everybody in on the joke.

FIRST OFF, our Viennese friend wants us to know that he's in Europe on what he modestly calls "the biggest talent search in operatic history." An admirable undertaking, but seeing as how the Herr Direktor recently put Kirsten Flagstad on the Met payroll, the natural question is whether the talent he's looking for is in the tonsil or treason department.

A second question, equally natural, is why Mr. Bing doesn't



Billy Rose

case this country for talent before taking his eyes and ears down to the Continent. After all, when a gent with threadbare spats is imported to boss our No. 1 opera house and handed plenty of steak and salary for so doing, it would seem the part of good public relations for him to first give the home talent a careful look-listen.

It may very well be that the larynxes in Philadelphia, Germany, are superior to those in Philadelphia, Pennsylvania, but you can't prove it by Marian Anderson.

Next we come to Rudy's side-splitting "Who dat?" when asked about me. When you come right down to it, there's no reason why Mr. B. should ever have heard his or hosannah of an American promoter of a century in the entertainment business.

After all, it wasn't until recently that this Dapper Danubian had either time or incentive to keep up with theatrical news. According to the record, he has spent a good deal of his adult life as amanuensis and assistant to various assistants, but nowhere do I find any mention of his having produced so much as a necktie—although, come to think of it, he did sell a few of them when he clerked in a London haberdashery during the war.

ACTUALLY, UNLESS he suffers from a slapsy-lapsy memory, Brother Bing was only kidding when he said, "Who dat?"

The fact is that he's made two tries in recent years to strike up a nodding acquaintance with me—both of which left me podding. Once in London and once in New York, he did his darndest to fast-talk me into backing some party venture he was fronting for, and each time I shooed him off with the polite explanation that my policy was, "Neither a borrower nor a sucker be."

There is, of course, an outside chance that this joker no longer remembers trying to put the bite on me—in which event we're even because I didn't know who he was when the Met announced his appointment.

For a long time, I thought the Bing in question was Herman Bing, the baggy-pantsed Dutch comedian—who else would hire Flagstad and fire Melchior? Who else would substitute the grunt-and-groan German operas for the melodic Italian ones?

The final jest is rollicking Rudy's statement that "the problems of the Met will never be solved by Broadway methods." Mebbe so, but it seems to me that this carpy contention doesn't quite jibe with his much publicized efforts to sign Garson Kanin, Margaret Webster, Danny Kaye and Oscar Hammerstein II. If any of these Times Square toters ever set foot or adenoids in La Scala, then I'm a monkey's uncle and Mr. Bing is an opera impresario.