

## KNOW YOUR GOVERNMENT

**CALLING ALL TAXPAYERS!**  
 The final bill will be introduced on March 15th for all taxpayers to file their 1946 income tax returns with the government. This should be a stiff reminder that Federal income taxes are here to stay for a long, long time. It is quite certain that the children of today, and the children too, will continue to carry the heavy tax burden.

With performance Wednesday, Thursday and Friday of this week, Oscar Wilde's numerous satire plays are being presented at the Capitol Theatre in the Central School at 600 South Maple Ave. in Glen Rock at 8:15 P.M.

Revenue Bureau reports that last year the government spent \$13 billion to collect each \$100 in taxes as compared with \$3 cents in 1914. An increase of 30 per cent in one year. Yes, the cost of collecting taxes has gone up. Like every other business, the government must have its overhead.

But unlike taxpayers and consumers, the government does not have to worry about the high cost of anything. All it has to do in this case is to raise more taxes to pay the cost of collecting taxes.

Individual taxpayers are not the only ones who are paying the price. The government is also paying the price for its own operations.

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## WHAT IS HAPPENING IN NEW JERSEY

By JOS. A. SAMELSBERGER, Managing Editor

### LEGISLATURE RECONVENES TODAY

(Recently introduced bills of interest to our readers)

Senate

174 To simplify the procedure whereby municipalities may finance veterans' emergency housing, permit mortgage financing without pledging the general municipal credit.

Assembly

2 To provide for an increase in State liquor tax from \$1 to \$1.50 per gallon.

240 To provide for determining priority in property title in cases of simultaneous deaths.

334 To provide for the expiration of bills introduced on March 11, 1947.

336 Provides for the U. S. Attorney General to be notified instead of Alien Property Custodian in certain Chancery Court proceedings.

BEWARE OF SUBCONTRACTORS!

The New Jersey Supreme Court, in the case of *Kansel v. The Unemployment Compensation Commission*, has recently held that the contractor was liable for the tax even though the subcontractor was not an employer under the provisions of existing law.

Chapel Theatre Production of *Private Lives*, the play by Noel Coward, will be presented at the Chapel Theatre on March 22nd.

Business Office, The Park Lane, 22nd Street, will be open for business on March 22nd.

Golfers 8th Grade, will be open for business on March 22nd.

Evening of the performance.

LESS "DUCK" IN PRODUCTION

It is the writer's belief that the year 1947 will be the kind of year to pay—and the way to achieve that is by full production. For the more goods produced per man, the cheaper they can be made. It is by full production that the average of the 18 states is \$10.77 per capita, while New Jersey is \$18.60 per capita.

Commenting upon the table in the *New York Times*, Judge Volpe said that New Jersey is among the highest in the country.

"As a state," he said, "we are neither willing to do without services or moderate our method of paying for them. The time has come, however, when we must do so. The whole burden of supporting schools and other services can no longer be thrown back on the property owner. We must find some way of collecting part of the cost from the other forms of wealth in our state."

The Educational Planning Commission believes that the cost can be met by increasing state aid for education.

The complete list of per capita non-property state taxes for the 18 states is as follows:

California \$5.32

Connecticut 4.98

Delaware 4.50

Georgia 2.42

Illinois 25.52

Indiana 10.75

Maryland 29.85

Massachusetts 32.57

Michigan 11.15

Minnesota 18.80

New York 28.53

North Carolina 10.10

Ohio 30.37

Pennsylvania 21.41

Rhode Island 27.22

Texas 19.42

Wisconsin 34.52

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Umpire Caps

Ball and Strike Indicators

Team Prices That Pull Your Costs Down-Down-Down

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### CONSTITUTIONAL REVISION AND TAXES

Governor Driscoll is apparently planning his hope for a sound financial picture of State finances on the pending revision of the Constitution. The revision, he anticipates, would do away with the clause in the present constitution which makes it mandatory that all property must be taxed according to true value.

If this clause can be changed it will be possible to levy on personal tangible property at a nominal rate far under "true value" and it will thus be possible to collect on a great deal of property that is now exempting taxation in local districts.

Where testator directed his executor to delay the sale of certain realty for a specified time, to pay over the income in the interim to his widow and child, and to hold part of the proceeds after sale for the life of the widow, the court held that a trust had been created although express words were absent.

Appleby v. Appleby, N. J. Ch.

PURCHASER'S CREDIT - TRUSTEES LIABILITY

Contract for sale of trust property contained provision that purchaser could not pledge property to borrow purchase price. Purchaser's request that provision be deleted was held sufficient to put trustees on inquiry as to purchaser's credit. The previous settlement of trustees' account, however, stopped claim from succeeding in surcharge proceedings.

Pollack v. Bowman, N. J. 139 N.J. Eq. 47.

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NEW JERSEY NEAR BOTTOM IN USE OF STATE TAXES

Trustees—New Jersey is far out New Jersey on one basis or the other, California and Delaware.

states in its use of non-property taxes. In 1944 the former raised \$55,523 for every one of its 2,507,387 citizens; Delaware raised \$45.08 per capita. The average of the 18 states is \$10.77 per capita, while New Jersey is \$18.60 per capita.

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## M. A. PLAYOFFS GET UNDERWAY

Out of competition in the National Invitation Tournament for the first time in four years, Muhlenberg's basketball team this week is concentrating on the middle Atlantic States crown at stake in the playoffs at the University of Delaware next Friday and Saturday.

Interest on winning Muhlenberg's first Middle Atlantic crown championship, Coach Bud Barker is putting the Cardinals and Grey machine through intensive defensive drills before taking off for Delaware Friday morning.

First round play will pit them either against Swarthmore or Lehigh, the latter one of the teams Muhlenberg defeated earlier in the season by a 59 to 41 count.

Male students dropped to their lowest point last week when the team that previously had been defeated only five times in 22 contests at Bucknell Saturday night was the first defeat for Muhlenberg in Middle Atlantic "cup" competition.

In its 24 regularly scheduled games this season the Cardinals, led by Harry Donovan, have scored 1472 points against the 1217 counted by their opponents. Donovan is a 24 regularly scheduled games this season the Cardinals, led by Harry Donovan, have scored 1472 points against the 1217 counted by their opponents.

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| Age Group | Total (%) | Female (%) | Male (%) | Unknown (%) |
|-----------|-----------|------------|----------|-------------|
| 18-24     | 100       | 55         | 45       | 0           |
| 25-34     | 100       | 65         | 35       | 0           |
| 35-44     | 100       | 55         | 45       | 0           |
| 45-54     | 100       | 45         | 55       | 0           |
| 55-64     | 100       | 35         | 65       | 0           |
| 65+       | 100       | 25         | 75       | 0           |

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Figure 1 consists of three panels, (a), (b), and (c), each showing a horizontal timeline from 0 to 10 minutes. Panel (a) shows a stimulus at 0, a response at 1, and a feedback at 2. Panel (b) shows a stimulus at 0, a response at 1, and a feedback at 2. Panel (c) shows a stimulus at 0, a response at 1, and a feedback at 2.

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