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are ready and eager to work together to solve many perplexing problems in science teaching. They are more than willing to consider all of these trends and movements, and plan a science program that will really function in the everyday lives of boys and girls. Workshops, summer institutes, and two or three day conventions planned by science teachers is further evidence of this determination to follow through with the reorganization of the science program.

When enough science teachers are convinced it is their task to plan the new science program, and really begin to do it, then we will have a new trend. If enough organizations or groups participate, we will be in position to consider some kind of a national organization in which all groups can work together. That is our greatest need now. Is it too much to expect that this will be the next trend?

## THE DETERMINATION OF TAXES IN THE COMMUNITY\*

MARIE W. SPERKS Farnsworth School, River Forest, Illinois

#### INTRODUCTION

The "Village of Newhope" which you see before you is a project of 68 homes which were constructed by the eighth grade pupils of the Farnsworth School, as an outgrowth of the "Scale Drawing" unit. It also serves as a basis and an incentive to the "Tax" unit, particularly the real estate tax.

At the present time many attractive small homes are in the process of construction in our community. While studying the Scale Drawing unit we were able to get blueprints of these houses from the owners and real estate men. We studied these; many of the children actually inspected the homes. This led to discussions on "Houses We Like" and plans for houses. Each pupil brought to school a house plan which appealed to him, *Better Homes and Gardens* and other house magazines serving as reference.

Four boys volunteered to act as subdividers and developers of a miniature suburban community. These boys drew a map of the village, dividing the alloted space into improved lots

<sup>\*</sup> A class demonstration before the Junior High School Group of the Central Association of Science and Mathematics Teachers, November 22, 1941. Ten boys and girls from the Farnsworth School presented the meeting of the Board of Trustees.

and providing for a school, church, town hall, and a forest preserve. The lots were then parcelled out to the pupils, "first come first served."

Our next problem was to adapt the floor plans chosen to the lots. After a period of experimenting with the making of floor plans to various scales, we chose  $\frac{1}{4}$  equals 3'. In most instances this scale worked satisfactorily.

Of course, we needed money to keep our village functioning. How shall we raise money? With taxes paid by the owners of property in the village. How much shall each owner pay? Who pays taxes on the school and church? These comments and many others arose when our village had to be financed.

#### BOARD OF TRUSTEES

### VILLAGE OF NEWHOPE

President-James Fairbairn

Secretary-Lois Heise

Clerk—John Corbett

Sanitary Commissioner-Clifford Stettler

Fire Commissioner-Roderick Urquhart

Police Commissioner-Charles Swensen

Street Commissioners-Patricia Bringas

Jean Whitehead

School Commissioner-Helen Falkenroth

Representative—Patricia Listug

Time: Monday evening.

- Place: Town Hall of Newhope. (The board of trustees have gathered together to discuss the budget for 1942)
- **PRESIDENT:** The meeting of the Board of Trustees in the Village of Newhope will please come to order. Will the Secretary please read the minutes of the previous meeting.
- SECRETARY: (reading) The last meeting was called to order at 7:30 P.M. on Oct. 22, 1941. Various home owners appeared at this meeting complaining and requesting that the following items be attended to at once:
  - 1. A street cleaner must be employed and new brushes bought.
  - 2. The water must be purified and our sewage system repaired.
  - 3. Another teacher employed.

4. New books and school supplies must be purchased.

5. The fire station must be repaired.

A motion has been made by Mr. Corbett, the village clerk, and seconded by Miss Falkenroth that the 1942 appropriations for the various departments be decided upon at the November meeting. The meeting adjourned at 9:30 o'clock.

PRES.: You have heard the minutes. Are there any corrections? If not they stand as read. (*pause*) The minutes are approved.

The purpose of today's meeting is to provide improvements for our village but keep the budget down and not raise the tax rate too much. Will the representative of the Sanitary District please give his report?

- CHARLES: (sanitary district) Mr. President, the tax payers of this village have complained of impure water. In order to correct this, several of the main parts of the filtration plant will have to be replaced. The estimated cost is about \$800. The tax payers also want the sewage system repaired. The heavy rains of last month have flooded our streets. The sewer repairs will also cost about \$800. I am asking \$1600 for my department plus \$200 down payment on the new village incinerator which is arriving tomorrow.
- CLERK: I am making a record of your request. \$1800 will be needed by the Sanitary District in 1942.
- PRES.: The Fire Commissioner will now make his report.
- FIRE COM.: Mr. President, the people of this village have complained about the fire protection. You have heard the secretary read in her minutes of last month that the home owners are displeased and demand some improvements in the fire department. I agree with the people of this village. Mr. Jameson, our fire chief, tells me he will need \$1000 for engine repairs, besides an expense account of \$200 for incidentals. Again, he and his two helpers have volunteered their services to the community as fire fighters without a salary. Mr. Corbett, I am asking for an appropriation of \$1200.
- PRES .: Did you record that amount, Mr. Clerk?
- CLERK: Yes, Mr. President. \$1200 for our fire department.
- PRES.: Let us now hear from the Police Commissioner..
- POLICE COM.: Mr. President and fellow members of the Board of Trustees: The People of Newhope wish to have a more efficient police force and still keep the budget reasonable. I do not believe this can be done. In order to improve the police force we will need a new patrol car which will cost ap-

proximately \$1000. We also need two motorcycles to patrol highways in the vicinity of the village because too many speed demons are going through our main street without slowing down. Another \$1000 will buy these motorcycles which we need. I have two volunteer patrolmen at my disposal.

- WOMEN: Another \$1000, oh, no!
- PRES.: Ladies, quiet, please. Go right on Mr. Commissioner. Any more requests?
- POLICE COM.: An additional \$600 will be needed to keep the police station and court house in good condition. Mr. Clerk, put me down as requesting \$2600.
- PRES.: Of course, Mr. Commissioner, you realize that the budget has to be approved by the entire board.
- POLICE COM.: Yes, I know.
- PRES.: Miss Falkenroth, you as representative of the school board have the floor now.
- SCHOOL COM.: The school is in need of many improvements. The teacher we had last year resigned at the insistence of her doctor as she was suffering from overwork and poorly heated rooms. The new teacher we have hired for the coming year asks a salary of \$1200 and an assistant. The assistant is willing to start with \$800. She will teach a half day session and help the regular teacher with remedial work. In order to give our children the benefit of a good education we will also need some more books and supplies. These will cost \$150. The materials for other repairs such as varnish for marred desks, plaster, paint, new glass panes, etc., will use up another §150 of the taxpayers money. Mr. Jinks, the village carpenter has kindly promised to refinish the desks and see about the plastering without charging for the extra time. Two of the eighth grade boys have offered to take care of the furnace for a \$1 a week. Their little salary will call for an \$80 item on the budget. Mr. Clerk, may the school board get an appropriation of \$2380?
- CLERK: Did you forget the coal to heat the school house, Miss Falkenroth?
- SCHOOL COM.: No, I've not forgotten the coal. But I did slip on telling you some good news. Mrs. Listug, the representative of the Newhope Ladies has promised to furnish all the coal for the school. We will not have to worry about that for one year at least.

ALL.: How wonderful! It'll save the village quite a bit of money. SECRETARY: Mrs. Listug, will you kindly confirm this perfectly wonderful statement made by our school board member.

- MRS. LISTUG: I will. As representative of the Ladies Aid Society I inform the village board that we are donating enough money to supply all coal needed by our school in the coming year. Our bunco parties have been very successful.
- PRES.: Thank you. And now, Miss Falkenroth, you are asking for \$2380. Is that correct?
- SCHOOL COM.: That is correct.
- PRES.: The street commissioners! What are your needs?
- STREET COM.: We, the street commissioners are requesting four street cleaners at a monthly salary of \$25 each. A survey recently made by us revealed that it will take four men to keep our streets clean and the garbage and refuse collected. New equipment and hauling charges of all rubbish to the incinerator will require a sum of \$1400. All in all we will need \$2600.
- PRES.: Ladies and gentlemen: You have heard all of the reports. Mr. Secretary, are there any bills?
- SEC.: I have one bill from the County Highway Department for \$100 and another one from the County Forest Preserve Board for \$60. Will some one please make a motion to authorize the payment of these county assessments of \$160?
- JEAN: I hereby make a motion to authorize our secretary to pay the bills.
- PAT BRINGAS: I second the motion.
- PRES.: All in favor say, "Aye."
- All: Aye.
- PRES.: Opposed? (none) The motion is carried.

Mr. Clerk, will you please add up the figures.

CLERK: Budget for 1942:

Sanitary District	\$1,8	300
Fire Dept.	1,2	200
Police Dept.	2,6	600
School Board	2,3	80
Street Dept.	2,6	000
County Assessments	· 1	.60

\$10,740

CLERK: The total amount of all appropriations requested by our board members is \$10,740. Total assessed valuation of property in Newhope is \$180,045. Dividing \$10,740 by \$180,045 gives us a new tax rate of \$5.97 per \$100.

Chart:

$ \begin{array}{r}                                  $	.05965 per \$1 5.97 per \$100
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- MRS. LISTUG: Mr. President, I object. Speaking for the home owners whom I represent, I say the new rate is too high. The 1941 rate was only \$3.75 per \$100. Just think what is going to happen to our tax bill!
- SCHOOL COM.: I also object to the rate. Whoever heard of such outrageous raising of the tax rate. Why, it's \$2.22 more than we've paid last year.

POLICE COM.: But, my dear ladies, improvements cost money.

- SEC.: Some of those so-called improvements are unnecessary. Don't you think so, Mrs. Falkenroth?
- PRES.: Order, please.

FIRE COM.: Mr. President, may I have the floor?

- PRES.: Yes, Mr. Urquhart.
- FIRE COM.: It seems to me that our new budget of estimated expenditures needs revision for the purpose of cutting down. ALL: (girls) "Yes."
- POLICE COM.: NO.
- FIRE COM.: Mr. President, I make a motion that all of us reconsider our demands trying to effect economies.
- MRS. LISTUG: I second the motion.
- PRES. It has been moved and seconded that all departments revise their budget demands. All those in favor say "Aye." ALL: Aye!
- POLICE COM.: No!

PRES.: The motion is carried. The meeting is open to discussion.

SCHOOL COM.: Mr. Swenson, has there been a change in the police department? How many policemen has this village at present?

- POLICE COM.: We have only one man, Mr. Fields, who performs his police duties in his spare time.
- SCHOOL COM.: Well, then, how can one policeman possibly use two motorcycles and a squad car? (*laughs*) Members of the board, eliminate the motorcycles, repair the old squad car with an appropriation of \$100 and use it for another year.
- CLERK: According to my figures, it would mean a saving of \$1600. Let me suggest a \$300 expense account for our police chief so that he may hire help occasionally during the summer, although *his* is an honorary position.
- POLICE COM.: I protest. It seems to me that the lives of our citizens are more important than a paltry \$1600.
- FIRE COM.: In a village as small as ours \$1600 is not paltry and besides the State Highway Police do an excellent job of patrolling the highway without our help.
- SANITARY COM.: I make a motion that we cut the police appropriation to \$1000.
- JEAN: I second the motion.
- PRES.: A motion has been made and seconded that the police get \$1000. All in favor say, "Aye."
- All: Aye.
- PRES.: Opposed.
- POLICE COM.: No.
- PRES.: The ayes have it. The *majorily* rules, Mr. Swensen, I'm sorry.
- POLICE COM.: The police department will have a hard time getting along upon such a low appropriation.
- JEAN WHITEHEAD: Looking at the appropriations as they now stand, it seems to me that we've given the fire department quite a bit. Mr. Urquhart, could you possibly cut your figure down to \$1000.
- FIRE COM.: Yes, I'll cut. Using the repair money carefully I think we'll manage.
- PRES.: Thank you. Mr. Clerk, will you please record the new fire appropriation?
- SEC.: Mrs. Bringas, I would like to know why our village must need four street cleaners?
- STREET COM.: Well, Miss Heise, one street cleaner can't do it

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all. We must have regular garbage collections besides clean streets.

- SANITARY COM.: But, madam, two cleaners would be plenty. We haven't a large population and only a few streets. I demand that not more than two cleaners be hired at \$600 per year. That will cut the street appropriation \$600.
- MRS. WHITEHEAD: Mrs. Listug, I, one of the street commissioners, ask you, will the people of Newhope be satisfied with two street cleaners?
- MRS. LISTUG: I am sure the people whom I represent will be satisfied.
- PRES.: That's \$600 off the street budget.
- JOHN, CLERK: Very well.
- PRES.: Mr. Stettler of the Sanitary District, are you able to lower your figure?
- SANITARY COM.: No, Mr. President, the sewers need repair and our water supply needs filtering.
- JAMES: Any objections to the Sanitary District appropriation of \$1800? None I see. How about the school fund? Isn't it a bit too high?
- MRS. LISTUG: Oh no, our children should get all we can give them. Please don't subtract anything from our children. Our school must progress.
- SCHOOL COM.: Thank you, Mrs. Listug.
- PRES.: Any other discussion. If not, the clerk will now give us the new budget.
- CLERK: The revised budget stands as follows:

Sanitary District	\$1,800
Fire Department	1,000
Police Department	1,000
School Board	2,380
Street Department	2,000
County Assessments	160

\$8,340

- CLERK: This amount divided by \$180,045 total assessed valuation gives a tax rate of \$4.63 per \$100.
- SEC.: Well, that's much better. Not even \$1 more than last year.
- SANITARY COM.: Mr. President, I make a motion that we accept the new budget and the new rate of \$4.63 per \$100.
- MRS. B.: I second the motion.

- PRES.: It has been moved and seconded that the new budget and tax rate be accepted. All in favor say "Aye."
- All: Aye.
- PRES.: Carried.
- MRS. WHITEHEAD: Mr. President, may I ask the clerk something?

PRES.: Yes, Mrs. Whitehead.

MRS. W.: Mr. Corbett, I'am anxious to know what my tax bill will be at this new rate. Would you figure it out, please? CLERK: Let me see, Mrs. Whitehead. The assessed value of your property is \$1850.

18.5 times	\$4.63
100)1850	×18.5
	2 315
	37 04
	46 3
	\$85.655

CLERK: Your tax bill will be \$85.66, Mrs. Whitehead.

MRS. W.: Thank you.

PRES.: The business of the meeting having been performed is there a motion for adjournment?

SAN. COM.: I make a motion we adjourn.

PAT LISTUG: I second the motion.

PRES.: It has been moved and seconded that we adjourn. All in favor say "Aye."

The meeting is adjourned.

(All say "goodnight" while the clerk and president shake hands.)

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#### RIVETS ON ICE

Freezing rivets instead of heating them to make them soft for driving seems odd. Yet that is precisely what is done with a special kind of aluminum rivet for airplane construction. These rivets during manufacture are heat-treated in a special way that makes them become soft when chilled. Then they are "quick frozen" by packing in dry ice, where they must be kept until driven. Once they warm up and become hard, they stay hard.

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