

Think Value When You Say Assessment, Says Watson

By PHILIP E. WATSON
Los Angeles County Assessor

At a recent international assessment conference at Claremont College, the Australian assessors in attendance naturally were the center of a great deal of attention.

While they did not succeed in convincing me that the Australian system of a land tax only is any solution to our property tax problems, they completely sold me on something else—their official titles.

In Australia, the persons

who perform the assessor's job are not called "Assessors"—they are called "Valuers." What could make more sense? The title really defines our function.

I WAS particularly struck by this point just a few days later when I received a call asking me to speak on the subject of "how you assess taxes." If my title were Valuer instead of Assessor, such a wide gulf of misunderstanding could not have grown up.

I don't think anyone would ask the question, "How do

you value taxes?" The problem with the title, "assessor," is apparent as soon as one looks in the dictionary. The first three of the four definitions of the word all relate to assess, in the sense of taxing. Not until we get to the fourth meaning do we find the definition of my function—"to value, to make a valuation or official estimate of property for the purpose of taxation."

Value, on the other hand, has eleven different shades of meaning, according to the dictionary, but not one of

them means taxing. LACK OF understanding of the Assessor's function in the complicated tax structure of local government is particularly critical at this time of year, when taxes are being voted by the budget bodies and my department is concluding its work on the new assessment roll.

However, since the workings of the property tax structure are fairly complicated, the words, "assessments," "tax rates" and "taxes" tend to be used interchangeably during these processes so that understanding becomes that much more difficult.

property is worth and then to list the property on the assessment roll at 25 percent of its total value. When I have done that, my job is complete.

I have no more responsibility for the amount of your tax bill than a salesman has for the amount of sales tax you must pay. In each case, the value of the product is determined in the market place, and your legislators and budget makers determine what tax rate they will use by how much money they decide to spend.

PARK AVENUE . . . New York's famed Park Avenue, seen here from Central Park, is but one of the many places winners of Better Foods Markets "Dream Vacation" contest will see. The contest, inspired by the "See America" tourist campaign, is open to customers of the market. Winners will visit New York City, Puerto Rico, Miami Beach, New Orleans, and Dallas. Deadline for entries is Aug. 7, with winners to be announced Aug. 11.

'See America' Vacation Trip Offered by Market

President Johnson's "See America" program designed to encourage Americans to visit vacation spots in their own country has inspired a local market to offer an all-expense paid vacation trip to its customers.

In a double-page advertisement in the Press-Herald, Better Food Markets announced a sweepstakes contest offering a vacation trip for two as the top prize. The lucky winners will jet to New York City via American Airlines Astrojets and visit Puerto Rico, Miami, New Orleans, and Dallas before returning to Los Angeles.

No purchase is necessary. Better Foods Market officials said. Contestants need only to

visit the Better Foods Market and deposit their name, address, and telephone number in the containers provided for the contest. Entries must be submitted by Aug. 7 and the winner will be announced Aug. 11.

The grand prize includes three nights in New York City, two nights in San Juan, Puerto Rico, and two nights in Miami Beach. Stopovers in New Orleans and Dallas are included.

"This could be the most exciting summer vacation of a lifetime for one of our customers," a local market official said. "We are looking forward to helping the lucky winner complete plans and reservations."

Public Notice

PH-3343
5100
CITY OF LOS ANGELES
NOTICE OF APPLICATION FOR POLICE PERMIT
Notice is hereby given that application has been made to the Board of Police Commissioners for a permit to conduct a DANCE HALL CAFE.
NAME OF APPLICANT: MAE I. PARTRIDGE
DOING BUSINESS AS: THE FRENCH QUARTERS
LOCATED AT: 123 "C" ST. WILMINGTON.
Any person desiring to protest the issuance of this permit shall make a written protest before July 21, 1965, to the LOS ANGELES POLICE COMMISSION, 150 North Los Angeles Street, Los Angeles, Calif. 90012.
Upon receipt of written protests, protesting persons will be notified of date, time and place for hearing.
BOARD OF POLICE COMMISSIONERS
E-July 18, 25, Aug. 1, 1965.

PH-3345

NOTICE OF INTENTION TO ENGAGE IN THE SALE OF ALCOHOLIC BEVERAGES
July 9, 1965
TO WHOM IT MAY CONCERN:
Subject to issuance of the license applied for, notice is hereby given that the undersigned proposes to sell alcoholic beverages at the premises, described as follows: 2264 S. Figueroa Street, Los Angeles, California.
Pursuant to such intention, the undersigned is applying to the Department of Alcoholic Beverage Control for issuance by transfer of an alcoholic beverage license for the premises as follows:
ON-SALE GENERAL PUBLIC PREMISES
Anyone desiring to protest the issuance of such license may file a verified protest with any office of the Department of Alcoholic Beverage Control within 30 days of the posting of this notice, stating grounds for denial as provided by law. The premises are not now licensed for the sale of alcoholic beverages. The only verification may be obtained from any office of the Department of Alcoholic Beverage Control.
RESUNOR, INC.
E-July 18, 1965.

PH-3344

NOTICE OF BULK TRANSFER (Secs. 6101 - 6107 U.C.C.)
Notice is hereby given to the Creditors of B & R Auto Specialties, Transfers, whose business address is 22902 Arlington Avenue, Torrance, County of Los Angeles, State of California, that a bulk transfer is about to be made to Leonard Manitz, Transfers, whose business address is 22902 Arlington Avenue, Torrance, County of Los Angeles, State of California.
The property to be transferred is located at 22902 Arlington Avenue, Torrance, County of Los Angeles, State of California.
Said property is described in general as: All stock in trade, fixtures, equipment and good will of that Auto repair shop business known as B & R Auto Specialties and located at 22902 Arlington Avenue, Torrance, County of Los Angeles, State of California.
The bulk transfer will be consummated on or after the 2nd day

Public Notice

of August, 1965, at 10:00 A.M. at First Western Bank, 23845 Hawthorne Avenue, Torrance, County of Los Angeles, State of California.
So far as known to the Transferor, all business names and addresses used by the Transferor for the three years last past, are: Same.
Dated: July 9, 1965.
LEONARD MANITZ, Transfers.
First Western Bank
23845 Hawthorne Avenue
Torrance, California
E-July 18, 1965.

PH-3312

NOTICE TO CREDITORS
No. 49637
Superior Court of the State of California, for the County of Los Angeles.
In the Matter of the Estate of GEORGE W. PETERSON, Deceased.
Notice is hereby given to creditors having claims against the said decedent to file said claims in the office of the clerk of the aforesaid court or to present them to the undersigned at the office of W. E. Kalbfleisch, 1208 Sartori Ave., in the City of Torrance, in the aforesaid County, which latter office is the place of business of the undersigned in all matters pertaining to said estate. Such claims with the necessary vouchers must be filed or presented as aforesaid within six months after the first publication of this notice.
Dated: June 19, 1965.
WOODROW PETERSON, AKA CLINTON W. PETERSON, C. W. PETERSON, Notary Public
W. E. Kalbfleisch, Attorney-at-law
1208 Sartori Ave., Torrance, Calif.
E-July 4, 11, 18, 25, 1965.

PH-3350

CERTIFICATE OF BUSINESS, FICTITIOUS NAME
The undersigned does certify he is conducting a business at 2041 Torrance Blvd., Torrance, California, under the fictitious firm name of TORRANCE TYPEWRITER CO. and that said firm is composed of the following person, whose name in full and place of residence is as follows:
Jack Morrow 511 No. Irena, Redondo Beach, California.
Dated: July 15, 1965.
Jack Morrow
State of California.
On July 15, 1965, before me, a Notary Public in and for said State, personally appeared Jack Morrow known to me to be the person whose name is subscribed to the within instrument and acknowledged he executed the same.
Martha B. Glenn, Notary Public
My Commission Expires April 22, 1967
E-July 18, 25; Aug. 1, 8, 1965.

PH-3330

NOTICE TO CREDITORS
No. 49627
Superior Court of the State of California, for the County of Los Angeles.
In the Matter of the Estate of WILLIAM M. WATT, Deceased.
Notice is hereby given to creditors having claims against the said decedent to file said claims in the office of the clerk of the aforesaid court or to present them to the undersigned at the office of Hitchcock & Bowman, 2211 Torrance Bl., in the City of Torrance, in the aforesaid County, which latter office is the place of business of the undersigned in all matters pertaining to said estate. Such claims with the necessary vouchers must be filed or presented as aforesaid within six months after the first publication of this notice.
Dated: July 6, 1965.
LELA A. WATT AND ROBERT M. WATT, Attorneys-at-law
Hitchcock & Bowman
2211 Torrance Bl., Torrance, Calif.
E-July 11, 18, 25; Aug. 1, 1965.

CAMERAS & FILM

by KODAK at **Sav-on** FOR

Travel and Vacation
Instamatic 104 Camera OUTFIT

Nothing to focus, nothing to set . . . just drop in film cartridge — aim and shoot. Built-in flash for indoor pictures. Set includes camera, wrist strap, 2AAA size batteries, 4 AG-1 flashbulbs and roll of VP 126 film. **14.49**

Instamatic M2 MOVIE CAMERA
Instant loading — easiest movie making ever. Batteries drive your film, let you shoot a full 50 ft. of film with no winding. Fast 1/1.8 lens, built-in automatic Type A filter lets you use the same film indoors or outdoors. **39.95**

8mm Color Movie Film
KODACHROME II — for home movies with lifelike color, sharp details. Choice of indoor or outdoor. 2-sided 25 ft. roll. **1.88**

Color Film for Snaps
KODACOLOR — for daylight or flash . . . Your choice of C127 — C120 or C620. **88c**

KODAPAK Cartridge Film
KODACOLOR-X . . . CX126 — 12 exposure roll for beautiful color prints indoors or outdoors. **1.19**

35mm Color Film
KODACOLOR-X . . . High speed CX135 — 20 exposure roll for outdoor shots or with blue flash bulbs. **1.65**

35mm Color Film
KODACHROME II — KR135 — 20 Exp. roll for daylight or Blue Flash. For all-around picture taking. **2.49**

FLASHBULBS
Choice of SYLVANIA or GENERAL ELECTRIC . . . in Clear or Blue for Color Snaps . . .
AG1 Size **1.19** #5-25 or M-3 1 Doz. **1.29**

8mm Reel & Can SET
Metal can for storage of your film. Holds up to 400 ft. of film. **2:1.00**

Special Offer!

2 Jumbo Prints for the Price of 1



with each roll of black & white film processed at Sav-on Drugs you will receive one set of black & white prints at no extra charge. Unconditionally guaranteed.

This Applies to Any Size Black & White Film PLUS Blue Chip Stamps

Features Color Processing by **Kodak**
Good Clear Pictures are PRICELESS
Fastest Service!
Finest Quality!

Covered Sauce Pan
REVERE WARE — Copper Clad Stainless Steel — Cool black handle w/hanging ring. 2 Qt. Size Reg. 8.75 **5.95**

DIXIE Bathroom Dispenser
with 50 — 3 oz. Cups. Astra de sign in silver and white goes with any decor. Mounts easily to wall. REFILL Box of 100 — 3 oz. Size **88c** **59c**

CON-TACT SELF-ADHESIVE COVERING
for drawers, shelves, etc. Bacteria and germ resistant. Assorted colorful patterns to choose from. 18"x6 ft. Long **98c**

PORTABLE Hair Dryer
"Aqua Net" by RAYETTE
Big salon-size hood sets up on any table. Adjustable height, built-in accessory compartment. No hose to twist. Lifetime, washable air filter. Stores like a hat box. **14.95**

Beach Towels
by CANNON — Large 36x60" size of thick, absorbent cotton. Choose from multi-stripes or colorful patterns. **1.69**

Dri-Swim BAND
"Glamour Girl" — Adjustable textured fabric in colors. Contoured shape with rolled edges. **2.49**

ZORIES
Foam rubber soles . . . assorted colors. Ideal for beach, pool or lounging. **39c**

Decorated NYLON Utensils for
TEFLON
Fork • Spoon • Spatula • Fork **33c**

REMINGTON Lektronic II
Electric Shaver
No Cord — No Batteries! Rechargeable . . . works with cord also. Travel case w/"tilt-up" mirror. **24.88**

Charmeen

FULL SUPPORT Medical NYLONS
100% Nylon — Does not contain rubber . . . aids circulation. Choice of seam or seamless in all sizes. Unconditionally Guaranteed by SAV-ON **2.95**

PIPES by MASTERCRAFT
"Cream of the Crop" — Genuine Briar pipes in many shapes, EA. **3.39**

Stationery by MONTAG
"Money Saver" — Box of 150 letter size sheets & 75 matching envelopes. **66c**

"Make-Your-Own" DECORATOR GRAPES
By TITAN — Now you can have fun while being constructive. You can easily make a handsome cluster of grapes to enhance the decor of your home. Complete instructions are included.

Glass Molds
Box of 12 1 1/4" Size **69c** Box of 12 2" Size **79c**

Casting Resin
oz. **1.89** gal. **5.69**

Dyes 1/2 oz. **39c**

TOYS

Bubble-matic GUN
Drop tablets into gun, add water and you're ready to shoot thousands of bubbles. **79c**

Yahtzee GAME
Exciting game that has all the elements of skill and chance. **1.39**

"Zero M" Snap-Shot
Pistol by MATTEL — Looks like an ordinary camera, but it's really a pistol that shoots "Greenie" Caps. **1.89**

Sno Cone Machine
Shaves ice cubes into snow so you can make your own delicious frozen fruit drink. **3.49**

"Secret Sam" Super Spy Set
By TOPPER — Complete kit in attache case with all the equipment you need to catch the master spy. Secret camera in case that takes real pictures . . . a must for all "Spies". **8.88**

DR. SCHOLL'S Foot Powder
Soothes hot, burning, perspiring feet. Combats foot odor. 3 oz. **49c** 7 oz. **89c**

2.25 Size ADORN HAIR SPRAY with "Scoop-A-Do" exciting new styling discovery for hurry-up pin-curls, roller curls. **1.39**

Secret Roll-on Deodorant & Antiperspirant Extra Large 1.00 Size **2:1.00**

KNOX Gelatine DRINK for Nail Problems. Natural Orange Flavor. BOX OF 14 **69c**

Spray Net HAIR SPRAY Regular or Hard-to-Hold. 8oz Size **39c**

SCHICK hot lather SHAVE CREAM with Dial Injector Razor and Blades. 2.59 Value **1.69**

60 Ft. Garden Hose BRAND RX — With large bore, full flow brass couplings. Reg. 2.98 **1.98**

Brush Curlers PKG. OF 20 rollers in 3 sizes — 20 quickly pins . . . plus wave net. 1.50 Value **88c**

Motor Oil HAVOLINE by Texaco. SAE 20-30. 4ts. **3:1.00**

KOTEX FEMINE NAPKIN Regular or Super. Box of 12 **29c**

BUTTER TOFFEE PEANUTS Adams & Brooks — Old fashioned sugar-roasted peanuts. 1 lb. Cello Bag **2:1.00**

DUTCH WILLOW Baskets for Pets
Attractive buff willow frame smoothly finished and varnished . . . no sharp or projecting corners. Choose the size you need for your dog or cat. All pets are a cherished possession, so help to keep them comfortable with one of these fine quality baskets.

17 inch **1.69** 19 inch **2.49** 21 inch **3.39** 23 inch **3.98**

AD PRICES PREVAIL JULY 18th to JULY 21st Sunday through Wednesday
Sav-on SELF-SERVICE DRUG STORES
Open 9 A.M. to 10 P.M. — 7 Days A Week
Bring Your Next Prescription in to Sav-on Drugs