

### Tax Reduction Noted

One of the most welcome aspects of President Reagan's new tax legislation is also one of the most little known. It's the provision for sweeping reductions in estate and gift taxes.

These taxes are relics on an earlier era when politicians tried to ease the tax burden on the rest of us by taking huge chunks out of millionaires' fortunes when passed on from one generation to another through inheritance. But they missed their mark.

Estate taxes have zeroed in on middle-income Americans rather than on the very rich who often escape these taxes through special trusts and other sophisticated tax-dodging schemes. To the owners of family farms and small businesses, Uncle Sam looks less like the friendly benefactor than one of those old stage villains in a black coat and handlebar mustache threatening foreclosure on the family homestead. Those who have worked long and hard all their lives building a prosperous farm or business have had estate taxes snatch it from their heirs.

The real villain here is inflation. In 1916, estates worth \$5,000 or less were exempt from these taxes. Had the exemption kept pace with inflation, it would have been \$300,000 in 1980; however, now it is only about half that, and there's the rub.

While inflation has driven up the cost of doing business, it has also driven

up the value of estates, even though the exemption has stayed the same. Most farmers and businessmen are too busy keeping up with the spiralling cost of goods and services to realize, until it is too late, that the value of their estates has been pushed into confiscatory tax brackets originally designed for only the very rich.

But Reagan's new tax bill will help preserve family farms and businesses by raising the exemption for federal estate taxes from \$175,000 to \$600,000 over the next five years, and by eliminating the infamous "widow's tax" through at 100 per cent marital exemption. Moreover, the bill would clarify and expand the use of special valuation rules. That means a farm would be taxed on its value as a farm, not on what it is worth to a real estate developer.

Although I was one of the original cosponsors of this type of legislation as it appeared in a separate bill, I know that this is not the ultimate solution to the financial problems of family farms and small businesses. Inflation continues unchecked, Congress will have to grapple with the size of the estate tax exemption again, perhaps by indexing it with the inflation rate.

These changes are a big step in the right direction. We've got to realize the source of the farmers' complaint that they "live poor and die rich," and do something about it. Reagan's recently passed tax bill is one good way.

### Clinic Is Planned

A one day Cheerleader Clinic for junior and senior high school cheerleaders will be held at Lake Taylor High School, 1384 Kempsville Road, Norfolk, Va. on Oct. 31, from 9 A.M. to 3:30 P.M. The clinic is hosted by the cheerleaders and their advisor, Mrs. Marjorie Stealey.

Instruction for the clinic will be provided by the World Cheerleader Council of Dallas, Tex. and will feature Miss Darla Lingle. Miss Lingle has been a professional cheerleader instructor for seven years with the WCC and also served as a member of the Los Angeles Rams cheerleader squad. She is a native of Anaheim, Calif. where she taught at Anaheim High School. Miss Lingle has traveled 25 states and Canada conducting summer camps and one day clinics and has taught over 25,000 cheerleaders.

The program of instruction will include new cheers, chants, songs, pom

pon routines, mounts and stunts, tumbling, cheerleader techniques sportsmanship, crowd control, pep assemblies, uniforms and leadership.

The program is open to all persons, whether elected cheerleaders or individuals interested in learning more about cheerleading for future tryouts. The cost of the program is \$6 per person Advance Registration or \$8 per person LATE REGISTRATION at the door the day of the clinic. Advance registrations will be accepted by mail one week before the clinic.

Registration forms and other information may be obtained by writing to the World Cheerleader Council, P.O. Box 59893, Dallas, Tex. 75229 or calling 214-484-5340.

All persons interested in attending this fun-filled learning session are urged to make plans immediately to share and exchange ideas with schools from throughout the state.

### Contracts Get DOT Approval

RALEIGH — In its meeting Friday, the N. C. Board of Transportation approved eight contracts for highway work across the state. The contracts include work to prevent slides on I-40 south of the Fines Creek interchange in Haywood County, repairs to the James B. Garrison Bridge on NC-24 and 27 over the Pee Dee River in Stanly County and maintenance on the state's ferryboat "Edward Hyde" which travels the Ocracoke-Swan Quarter run.

State Secretary of Transportation W. R. (Bill) Robertson, Jr., commented, "Our major emphasis in the highway business today is focused on maintenance to protect the system we already have. North Carolinians have a great deal invested in this state's highway system on which they depend daily to travel to and from work and for the movement of goods and services. Therefore, it is imperative that we take care of our existing highway system."

"Governor Jim Hunt has recognized this and we are grateful to the 1981 General Assembly's support of the Governor's 'Good Roads' program which is providing much needed maintenance

funding for repairs to our highways," Robertson said. "Many of the nearly 1,000 miles of resurfacing contracts awarded by the board in September are now underway," the secretary added.

Together all the contracts total \$6.3-million.

Secretary Roberson serves as chairman of the board. Members include T. G. Joyner of Garysburg and Marc Basnight of Manteo.

### Resource Center Is Established

The College of the Albemarle has established a resource center at the Shepard-Pruden Memorial Library. A collection of books covering every field from social studies, art, and history thru economics has been placed in the Library for use by students of the College of the Albemarle. These textbooks, which relate to courses being taught at COA, will make it possible for students to do some of their homework here. This should be a big help to the local students. The staff at Shepard-Pruden Library is glad to be able to cooperate with other libraries in our regional areas to provide service to our patrons.



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SPAM	1.19E
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CG SALTINES	.50E
COFFEE CREMER	1.09E
T.M. JUICE	.99E
GATORADE	1.59E
WD SAUSAGE	.79A
WISK DET	1.59E
BEEF BOLOGNA	1.09E
YELLOW ONION	1.59E
POUND CAKE	1.29E
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FRISKIES	.76E
MANWICH	.89E
CRISCO OIL	.60E
T.M. JUICE	.70E
1-2-1-19	.93A
HUNTS CATSUP	.91E
BOUNTY TOWEL	.99E
DH CAKE MIX	1.29E
CARROTS	.59E
LIPTON TEA	1.49A
CELERY	1.29E
CHARCOAL	.80D
16OZ. PEPSI	1.09E
BT DEP	1.09E
BEEF FRANKS	1.31H
TAX	
Total	34.91

Gal. Private Label Bleach	
12-ct. Toddler Pampers	
18-oz. Post Toasties	
5-Lb. Dixie Crystal Sugar	
12-oz. Spam	
2-Pak Morton Pie Shells	
4-Pak Cottenelle Tissue	
1-Lb. Private Label Saltines	
16-oz. Coffeemate	
46-oz. Private Label Pineapple Juice	
32-oz. Gatorade	
1-Lb. Private Label Whole Hog Sausage	
16-oz. Wisk	
1-Lb. Private Label Bologna	
3-Lb. Yellow Onions	
10-oz. Sara Lee Pound Cake	
1-Lb. Private Label Bacon	
2-Lb. Banquet Supper	
14-oz. Friskies Dog Food	
15-oz. Manwich	
24-oz. Crisco Oil	
46-oz. Private Label Grapefruit Juice	
24-oz. Hunt's Ketchup	
Roll Bounty Towels	
18½-oz. Duncan Hines Cake Mix	
2-Lb. Carrots	
24-ct. Lipton Tea Bags	
Celery	
10-Lb. Embers Charcoal	
8-Pak 16-oz. Btls. Pepsi	
Bottle Deposit	
12-oz. Private Label Beef Franks	

FOOD TOWN LFPINC-SC-VA 09-30-81	
NON-FOOD	.75D
NON-FOOD	1.98D
GROCERY	.89L
GROCERY	1.39L
PERISHBL	1.36L
NON-FOOD	.53L
GROCERY	.89D
GROCERY	.69L
GROCERY	1.69L
MEAT	1.10L
NON-FOOD	.64L
MEAT	1.79L
PRODUCE	.85D
PERISHBL	1.59L
MEAT	.89L
PERISHBL	1.62L
NON-FOOD	1.69L
GROCERY	1.86L
GROCERY	.39D
GROCERY	.81L
GROCERY	1.27L
NON-FOOD	.87L
GROCERY	1.05L
PRODUCE	.93D
GROCERY	.91L
PRODUCE	.75L
NON-FOOD	1.39L
PEPSI PRODC	.69L
BOTL DEP	1.59D
SUBTOTAL	1.99L
MEAT	.80H
SUBTOTAL	35.52
4 per cent TAX	1.19L
TOTAL	36.71
	1.44
	38.15

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