

Tax revolt

Proposition 13's sting swelling nationally...

The Associated Press

From New England town meetings to Midwest budget hearings, local officials are feeling the sting of Proposition 13, as protesters take aim at what they consider unnecessary spending and unfair tax bills.

A survey by the Associated Press and its member newspapers found that the casualties and potential casualties of anti-spending sentiment range from high school football to shopping centers. Tax assessments are under appeal; tax assessors are under fire.

Most of the efforts are far smaller in scope than the well-organized drive that led Californians to approve Proposition 13, providing a 57 percent cut in property taxes. The California vote touched off similar statewide drives in about a dozen areas. It also helped crystallize public discontent over pocketbook issues.

In Kingston, Mass., a small community south of Boston, tax bills soared last year because of a property reevaluation. This year, 1,350 persons turned out for the July 15 town meeting and rejected every proposed increase in spending.

In Council Bluffs, Iowa, 300 persons appeared at a June 19 hearing on the Pottawattamie County budget, protesting a proposed 60 percent boost in property taxes. The state appeals board subsequently cut the increase to 20 percent and two taxpayer groups have been formed to monitor spending and push for change.

There are numerous other examples of officials backing down from planned spending or tax boosts because of public opposition or the threat of it.

Tax increases are being rejected by the voters, even when a rise in one levy would be offset by a drop in another.

Nineteen Kansas cities and counties proposed sales-tax increases to the voters in Aug. 1 elections. "In most of these instances, it was a clear choice, with a commitment on the part of the city for

substantial property tax reductions," said Ernie Mosher, executive director of the League of Kansas Municipalities. Despite the commitment, 14 of the proposals were turned down.

In Houghton County, Mich., the defeat of a proposed property tax increase led to the layoff of 80 county highway workers. Nearby, in the towns of Manistique and Stephenson, high school football was eliminated after voters rejected two separate tax proposals.

The tight-fisted mood of the public is evident even when taxes are not immediately involved. In Porter County,

Ind., for example, strong opposition has developed to the formation of a county park system. Protesters claim the system would cost hundreds of thousands of dollars to develop and maintain.

Not all the efforts have been successful. In Anchorage, Alaska, a group called the Libertarian Party submitted a petition to amend the city charter to require voter approval of any new or increased taxes. A judge ruled, however, that the proposal could not appear on the ballot because it would unconstitutionally limit the municipality's ability to levy taxes to guarantee bond debts.

Another unsuccessful drive was in Richmond, Va., where the Independent Taxpayers' Association failed in its efforts to force a referendum on a plan by the city council to sell bonds to finance a shopping mall complex.

Tax collectors and assessors have come under new pressure.

The Benton County, Wash., Board of Equalization, for example, has received 385 appeals of its 1978 appraisals; there were only about 120 last year. In Sherman and Palestine, Texas, suits by taxpayers temporarily have blocked the certification of 1978 tax rolls which reflect increased valuations.

...but unlikely to disturb home front

By CHRIS FULLER
Staff Writer

Unlike some areas of the nation, Chapel Hill is not likely to have a tax revolt, say town and county officials.

Chapel Hill Finance Director Tony Hooper says he does not think a measure similar to California's Proposition 13 will become an issue here. "I'm sure it's a very relevant issue in some jurisdictions, but not here."

"We haven't experienced anything here," Orange County Tax Supervisor Bill Laws said Wednesday. "There's a lot of literature floating around from tax organizations across the country, but there are no real changes for this year."

Proposition 13 set a limit of 1 percent on property taxes of Californians. The initiative ballot was passed by 65 percent of the voters and cut property taxes in California by 57 percent.

Since Proposition 13 passed in June, speculation arose that other areas in the country would pass similar measures.

One reason tax reform may not become an issue in Chapel Hill is because the percentage of property tax in the total

tax revenue is decreasing, Hooper said. In 1969-70, property taxes were 61 percent of all tax revenue in the state. In 1976-77, the percentage dropped to 54 percent.

"The overwhelming majority of citizens who speak at public meetings ask for more services and additional services," and not for tax cuts, Hooper said. "It's not that the people of Chapel Hill are unconcerned about taxes. They seem more concerned with services, and that's where the emphasis lies."

In Chapel Hill the property tax is the only tax levied directly by the town. Revenue from property taxes makes up 50 percent of the general fund, the town's operating budget, Hooper said. The city also receives returns on state sales, gasoline and utility taxes.

The county also collects property taxes. In addition, the county collects licensing taxes on such things as pool tables, dogs and palm readers. It also collects school, fire and sanitary district taxes, Laws said.

"Students are subject to the same taxes as everyone else," Laws said. "There is no way to tell how much tax is collected from students. They're just taxpayers. The tax is based on what you own."

"Circumstances are different here than in California," Hooper said. "California is second in per capita taxes, and North Carolina is 45th." He said in 1969 the average tax per capita in California was \$964, compared to \$527 in North Carolina, according to a North Carolina League of Municipalities survey.

"Of course, I assume we don't have the services that California has, since we don't spend near the money," Hooper said.

He said that Chapel Hill's property tax is re-evaluated every eight years. It is currently \$1.12 per every \$100 of assessed property value and is due for re-evaluation in 1980.

Orange County taxes are 84 cents per \$100 of assessed property value. Assessed property includes real estate and other personal property such as cars, boats and clothes. "Everything you own," Laws said.

The state with the highest per capita taxes is New York. States with lower per capita taxes than North Carolina are Mississippi, Alabama, Arkansas, Tennessee and South Carolina, Hooper said.

Weekday Fare

Cinema

Campus

South Pacific - Joshua Logan (1958). Rogers and Hammerstein musical set in the Pacific during World War II. With Mitzi Gaynor, Rossano Brazzi and John Kerr. At 8 p.m. Wednesday in Carroll Hall.

Duke University

Red River - At 7 and 9:30 p.m. Tuesday in the Bio-Sci Auditorium.
Smiles of a Summer Night - At 7 and 9:30 p.m. Thursday in the Bio-Sci Auditorium.

Television

Monday

NFL Football - Denver Broncos vs. Minnesota Vikings at 9 p.m. on Channels 5 and 8.
The Critical List - Premier of hospital drama with Lloyd Bridges and Buddy Ebsen at 9 p.m. on Channel 28.
Tonight Show - With guest host George Carlin. At 11:30 p.m. on Channel 28.

Tuesday

Canine Hall of Fame - Special about famous stage and champion show dogs. Hosted by Joe Garagiola. At 8 p.m. on Channel 28.
Hondo - 1954 western with John Wayne and Geraldine Page. At 9 p.m. on Channels 2 and 11.

Wednesday

Great Performances - Puccini's tragic opera *Tosca* at 8 p.m. on Channel 4.
Eight is Enough - Season premiere at 8 p.m. on Channels 5 and 8.
Wonderful World of Disney - With host Ron Howard and Suzanne Somers. (Part 1 of 2)

Thursday

Buffalo Bill and the Indians - Satirical 1976 western with Paul Newman and Joel Grey. At 8:30 p.m. on Channels 2 and 11.
Charlie's Angels - Season premiere at 9 p.m. on Channels 5 and 8.

Friday

Mork and Mindy - Premiere of comedy reminiscent of *M. Favorite Marian* and "The Coneheads." At 8 p.m. on Channels 5 and 8.

The Clone Master - Premiere of drama about a biochemist who modestly clones 13 copies of himself. At 8 p.m. on Channel 28.
Performance at Wolf Trap - British jazz singer Cleo Laine and John Dankworth perform. At 9 p.m. on Channel 4.
Masterpiece Theatre: The Mayor of Casterbridge - Part 2 of 7 at 10 p.m. on Channel 4.
Soap - Season premiere at 10 p.m. on Channels 5 and 8.

Music

Songstage - Songwriters will perform their original work at 7:30 p.m. every Wednesday night at Cafe Deja Vu (Village Subway, Raleigh). Call Bruce Wittman in Raleigh, 851-4305, for more information.
Organ Recital - Robert Parris will play at 8 p.m. Thursday in Hill Hall.

Gallery

Ackland Museum - The National Student Printmakers Exhibition will be on display through September. Open Tuesday through Friday 10 a.m.-5 p.m.
University Mall - A three-day Arts and Crafts Festival will begin Thursday featuring works by artists of state and national prominence.

Radio

In Focus - Featured artists this week include: Linda Ronstadt and Barefoot Jerry. Monday; Joan Armatrading and Michael Murphy. Tuesday; George Harrison and Mike Greene. Wednesday; 10 cc and Bob Marley and the Wailers. Thursday. Aired nightly from 6-10 on WDBS-FM 107.
Inside Track - An new album is featured at 11 p.m. Tuesday and Thursday on WXYC-FM 89.7.
Jazz Show - Jazz greats, past and present are featured 9-midnight Wednesday on WXYC-FM 89.7.

Nite Life

Yes - The British rock group performs on a revolving stage at 8 p.m. in the Greensboro Coliseum. Reserve tickets are \$8 and \$9. Call 294-2870 for information.
The Mad Hatter - Mose Allison appears Tuesday night. Call 929-8276 for information.
The Cat's Cradle - Larry and Cindy Reynolds appear Tuesday and Wednesday nights. Bluegrass Experience appears Thursday night. Call 967-9053 for information.
The Station - Open Hoot (a sing and play along) on Wednesday night. Rabbit and Ken appear Thursday night. Call 942-5144 for information.

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THE Daily Crossword by Margaret V. Judah

ACROSS
1 Pear
5 Vagrant
10 Degree of excellence: abbr.
14 Soviet sea
15 Mutineer
16 Major or Minor
17 Sur or nick
18 Kind of angle
19 Author
20 Incisive
22 Covered with locks
24 -do-well
25 Not now
26 Uproot

DOWN
29 Kind of saw
33 Accumulate
34 Whip
35 Year: Sp. abbr.
36 "You've got - of nerve!"
37 - deaf ear
38 "Do - others..."
39 Comedian
40 Eat away
41 Kind of sport
42 Hairdos
44 Fights off
45 To - (exactly)
46 Counterpart of a dam

ACROSS
47 Seasoned sailor
50 Sell for less
54 Incentive of a kind
55 Scratched out
57 Item for a bullfighter
58 State firmly
59 Visionary
60 Heavenly saucers
61 Dormitory items
62 Late: Sp.
63 Camp sight

DOWN
25 Threefold
26 Caen coin
27 Pupil's gadget
28 Positive pole
29 Food for Miss Muffet
30 Pirogue
31 Before
32 Kit's contents
34 Repeat verbatim
37 John Wayne movie
38 Boxing blow
40 Outside: pref.
41 Parched
43 Fisherman's wear
44 Conundrum
46 Famed golfer
47 Clean the deck
48 Roof overhang
49 Geriatric ones
50 Addict
51 Traveler's rest stop
52 - my word!
53 Kind of tube
56 Nabokov heroine

Yesterday's Puzzle Solved:
MAP BURL IBEAMS
ALE FREE DERMAS
T BAR LIFT O GAUGE
RELEASE ALAS
TWENTY EIGHT SPA
SOL OSAR KNIT
ACCTS AERATE
XRAYPHOTOGRAPHS
MODELS EBERT
AMID ERSE TAN
SET FRANC TOROS
VISA UARILUM
UBOATS DRESSAGE
CARLOT DEBT NHA
SLEEPS ESSE STR

"REVENGE OF THE PINK PANTHER"
3:00 5:00 7:00 AND 9:00

4th TERRIFIC WEEK, DON'T MISS IT
Foul Play
PG 2:45 5:00 7:15 AND 9:30

Late Shows Coming Fri & Sat!
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Warren Beatty in Parallax View
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THE BUDDY HOLLY STORY
SHOWS 2:30 4:45 7:00 9:15

Plaza 2 Now Showing
BURT REYNOLDS "THE END"
Shows 3:30 5:30 7:30 9:30

Plaza 3 Held Over "Sorry No Passes"
John Travolta Olivia Newton-John
GREASE
Shows 2:30 4:55 7:20 9:45

Varsity HELD OVER 3rd WEEK
BURT REYNOLDS
HOOPER
Shows 3:10 5:10 7:10 9:10