

### 3-Alarm Tax Tactics

ON JAN. 27 Governor Rockefeller outlined so many major changes in the income tax law—and in its method of collection—that what he asks is, in effect, a major overhauling of an already complex law.

On Feb. 1 he'll present the entire program to the Legislature in detail—along with added taxes and a \$2 billion spending program—this last not yet publicly discussed.

On Feb. 11, the Legislature will hold a public hearing on both the budget and the tax program.

And then the Legislature will act. How long after the hearing they'll wait isn't clear. It's not likely to be too long because if a withholding tax system is to be set up by Apr. 1 as now recommended, the Tax Department will need time in which to get ready. Also the Legislature customarily winds up around mid-March—and obviously all its problems aren't fiscal ones. Then, too, the state's fiscal year ends on Mar. 30—another factor tightening the time schedule.

We doubt that any state ever tried to work out so many important and complex matters in a shorter time and with less opportunity for public discussion.

Is it desirable to collect any more from high bracket people, many of whom now feel very little financial incentive to undertake new ventures?

Does lowering the exemptions to \$600 a person make much sense in terms of the minimum required to exist? Certainly if the higher exemptions made sense in terms of the value of a dollar when they were instituted there is no reason for lowering them now.

Is a withholding system really desirable, is it now a new imposition on business? Will it not make legislatures more free and easy with public money since the collections are less painful? Are we sure there are numerous chiselers who will be caught in this new dragnet—and actually if the tax force to be stepped up under the withholding plan were stepped up just to get chiselers, wouldn't that work as well?

Questions—yes, there are myriads of them—questions which the public has a right to ask and soberly to discuss. Governor Rockefeller indeed says he will go to the people to explain his program—and its need.

Maybe he can do it. Maybe the whole undertaking is sound and desirable.

But we still think that the state is not in any such fiscal condition that it needs a third-alarm tax program between now and Apr. 1.

And that's what we are getting.

### Look What's Coming

If you think we have troubles now, look ahead 22 years. In 1980, the government predicts, our nation is going to have to accommodate another 100 million in population.

You think things are crowded with 175,000,000 population? We'll have 272,600,000 then.

This is a real test for our planners and our political and business leaders. It is not enough to compromise immediate issues on a day-to-day basis when we know what's coming.

It is also a test for our citizens. With this snowball gaining speed, our ballooning—particularly on bond issues—must be wise enough for us to escape being crushed as the snowball gets bigger.

The figures put a different light on every municipal and national decision which must be made.

### Abused Uncle

FIDEL CASTRO was so angry at mere baseless rumors that the U. S. would intervene in Cuban affairs that he cried that 200,000 Yanks would die if there were an invasion. His followers carry banners reading "We Want No Foreign Interference." So far that's clear. But Castro flew to Venezuela to help that nation celebrate the first anniversary of its own deliverance from a dictatorship, and there he called for uprisings to end any other dictatorships in Latin America.

So Uncle Sam must never interfere (which he had no intention of doing anyway) but Castro can interfere as he pleases (which he did).

Someday we could enjoy seeing Uncle Sam stand up and declare his outraged feelings in words of one syllable over such double-standard hi-jinks. It might do more good than to continue to be the whipping boy.



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The absolute independence and integrity of a Gannett newspaper must never be in doubt.—FRANK GANNETT.

### Nightmare



### Suspicious of Operation, But Motorists Favor Auto Inspection

Second in series on auto inspection. By PAT BRASLEY Gannett News Service

ALBANY — Motorists generally favor the state's compulsory inspection system while at the same time sharing a general suspicion of its operation.

That was the consensus disclosed by more than a score of interviews.

Time and again, those asked for their views echoed the words of a middle-aged salesman stopped on a downtown Albany street corner:

"Well, if it saves even one life, it's a good thing."

Most of the complaints were that the annual inspection was too infrequent to be effective, or did not include enough items. Many also were skeptical about how conscientious a garage or service station would be in inspecting the car of a regular customer.

One Irondequoit driver told how he had driven his 1951 sedan into an inspection station and received the certificate signifying his brakes, lights, steering and wheeling alignment were safe.

"It was a joke. The car needed a new muffler and three of its tires were bald, in terrible shape," he said. "It really should not have been allowed on the road. But as far as the state law went, the car's equipment was safe."

And an Albany barber could see little point in the inspection system.

"I don't care what kind of shape your car is in," he said. "If you got five bucks, I know at least three places where you can get an inspection sticker."

However, when pressed, he became close-mouthed about the locations.

ONE Rochesterian, licensed at the inspection law, wrote a letter to a newspaper:

"To me this is ridiculous and the height of stupidity. I can have my car inspected, including front wheel alignment, and drive two blocks on many of our city streets, but one of these caverns caused by excessive salting and come out with the front wheels twisted and bent out of shape; then drive until the next inspection because my sticker says I'm okay."

A garage owner approved the program and thought it effective in cutting down accidents. But he thought the equipment inspected should be expanded to include tires, windshield wipers and that a wheel should be removed to inspect brake bands.

### Questions & Answers

Q—Where was Sir Walter Raleigh when he wrote his History of the World?

A—He was a prisoner in the

Q—Against whom was assassination attempted on November 1, 1950, at Blair House, Washington, D.C.?

A—How is a name for the Pope selected?

A—A Pope can choose any name he wishes. Usually he picks the name of a predecessor with whom he feels some affinity.

Q—When was the first double eagle, bearing the date 1849, issued?

A—In December of that year or possibly in January, 1850. This first and only surviving specimen is on display at the Smithsonian Institution.

Q—Where is the Island of Monte Cristo made famous through Dumas' novel?

A—It is a small barren island in the Mediterranean. Monte Cristo lies 27 miles south of the island of Elba.

Tires, wipers, brakebands as well as windshield and window conditions were all originally expected to be part of the program. But they were dropped from the law because it was felt the additional items would prolong the individual inspections of vehicles and boost the inspection fee too high.

A sampling of senators and assemblymen polled displayed little enthusiasm for increasing the inspection program to include new items, now were they enthusiastic about the recommendation of the state's "Little Hoover Commission" that the program be expanded to include all cars.

Only cars four years old or more — approximately 50 per cent of the more than 5 million motor vehicles in the state — now are required to be inspected annually.

In general, the legislators argued they could not see expanding the program until they were convinced of its effectiveness. And they reasoned that newer cars are more likely to be well kept and in good mechanical shape than vintage vehicles.

Some of the legislators, too, were skeptical about conscientious inspection stations would be in the case of regular customers.

THE State Police are charged with enforcing the inspection program. About 35 troopers — five or six in each of the state's five troops — are assigned to the task of checking up on the inspection stations. They conduct periodic surprise inspections of

stations in their area and also act on complaints.

There are 8,223 inspection stations in the state including 7,254 public stations, 836 fleet stations and 13 dealer stations. They pay an annual license fee of \$25 to the state and also pay 25 cents for each inspection sticker. They are allowed to charge motorists \$1.50 to inspect a vehicle (\$2 in New York City).

During the first year the program was in effect, the troopers made 18,573 periodic inspections and acted upon 493 complaints. As a result of the investigations, the inspection licenses of 37 stations were suspended and 18 were revoked.

The tempo of inspections has been stepped up as the program progressed. During December, the State Police report they investigated complaints brought by 41 motorists against inspection stations. After 40 hearings, 12 station licenses were suspended and 10 others revoked. The troopers also conducted 29,980 periodic inspections during the month.

Sometimes the investigation is made by a trooper in multi posing as a motorist.

The investigations include a check on the equipment used by each station to test brakes, lights, steering and wheel alignment. Serial numbers of such equipment have been carefully noted since the day one investigator found two garages in the block using the same brake-testing device.

(Next: The registrations of 141 motor vehicles have been permanently revoked due to the inspection program.)

## Chronicles of Saratoga Angeline Tubbs, Witch of Saratoga

By EVELYN BARRETT BRITTEN City Historian

THE days of magic and witchery are revived for us by the arrival this week from California of a picture of Angeline Tubbs, shown here.

Did Saratoga Springs have a part in the witchcraft delusion that swept the American colonies in the 1600's and part of the 1700's? The only, mysterious character that drew upon her the appellation of witch, was, indeed, Angeline Tubbs.

History reminds us that English laws against witchcraft were put into effect in the New England colonies. In 1692, at Salem, Mass., some 20 persons were put to death and 150 persons accused saved only when the colonists themselves awakened to this groundless and horrible fantasy.

No, here at Saratoga Springs, was not written any inglorious page in American stories of witchcraft days! But there were several weird characters.

OF Angeline Tubbs, from many sources, we have found that at 16, she was a blond brown-eyed beauty, who had been brought to America with General Burgoyne's army. As history tells us, it was customary in that faraway day for officers to bring their wives and families with them into a battleground.

Such was the case at Saratoga Battlefield, where Baroness von Riedesel and her children, and Lady Harriet Ackland, were among those who have left important letters and memoirs in which they recounted events at the English camp.

Research does not reveal the name of the British Army officer who brought Angeline Tubbs to America, but it was not an unusual circumstance to find much revelry among the British officers in camp.

In fact Baroness von Riedesel, in her memoirs, gives a graphic account of Burgoyne's reveling in the arms of a woman follower of his army during sufferings of his army at Saratoga.

Cast off, Angeline appears to have taken solace in the mountains at the foothills of the Palmetown range, out Maple Avenue, named on old maps as Mount Vista. When the surrendered British army began the slow trek back to Albany in 1777, Angeline sought refuge in a hut she built at the side of Mount Vista, which at that time was a primeval forest, and looked down into a deep glen filled with wild flowers and trees.

DR. John H. Steel, who wrote one of the first analyses of Saratoga Springs' mineral waters in 1808 and was one of the first physicians at the Springs, is his authority for the statement given him by early settlers that Angeline Tubbs was a girl of surpassing beauty who had been a victim of a terrible experience and as a result had become strange and queer, living the life of a hermit on the mountain.

Her general appearance in the later years of her life was as erratic as her actions. Her whole life was shrouded in mystery which no one was fully able to unravel. To Mrs. Washington Putnam, wife of a son of Gideon Putnam, founder of our Spa, she was more talkative than to anyone, doubtless because of the kindness with which Mrs. Putnam treated her. She told Mrs. Putnam she was a girl of 16,



ANGELINE TUBBS—"the witch of Saratoga", follower of Burgoyne's Army who is shown as she looked at 97, seven years before her death at 104, at a hut in the foothills of the Palmetown Range, out Maple Ave.

at the time of Burgoyne's surrender in 1777.

In early life she subsisted on the animals she trapped or shot, and in later life, she made frequent trips into our then village, and told fortunes to many, who gave her generous fees.

PEOPLE did not scruple to declare her a sorceress, who practiced incantations and held familiar converse with the spirits of darkness. The elder William L. Stone, on Aug. 4, 1828, wrote in his diary, that in company with the Rev. Francis Wayland, Baptist minister, whose son became president of Brown University, he drove to Saratoga Lake and had to row to Snake Hill.

"I was fully compensated, however, for the ride," wrote historian Stone, "by catching a very fine mess of trout several of which, taken off the mouth of the Kayaderosseras weighed three to four pounds each.

"On my return through Bear Swamp, we stopped in at an old coddger's by the name of Crabb. He professes to be an astrologer, and when I went in he was engaged in casting the horoscope of an old crone by the name of Angeline Tubbs. He had drawn the points of the Zodiac on the floor and as he stood in the center of the charmed circle holding a skull in one hand and a witch hazel rod in the other—surrounded by sulphurous flames from the vases placed on the other rim, he looked in very truth like the famous Dr. Dee, the magician and alchemist of Louis XIV.

The mystery hanging over him is not more than his companion, Angeline Tubbs, who was a camp follower of Burgoyne's army and 16 years old at the time of the General's surrender. She looks very much as if the story that Dr. John Steele tells may be true viz: that she was once hung until the cord broke, not however until the horrible contortions, incident to the death struggle had become forever fixed.

"THE problem which they were endeavoring to solve by their diabolical arts, when I came in, was to work some spell which should prolong the life of the woman, who was on her knees engaged in the vivisection of a frog. When we entered, Crabb

### Your Pocketbook

BY FAYE HENLE  
TAKE a guess. What do you believe is the world's biggest bookkeeping job?

I'm told it is the handling of checks by our commercial banks. Each year 10 billion checks, totaling almost three trillion dollars.

About 90 per cent of all business transactions are handled by checks, says the American Bankers Association, which also reports that 50 million of us—somewhat less than half the adult population—have checking accounts.

I'll wager more of us don't have such accounts because we fear the expense—an example far outweighed by advantages. Among those who do have checking accounts, I'll wager there are moments when they think the bank is charging us too much. The reason for this is because we don't really understand how banks operate checking accounts and because we don't know how to use them in the most economical fashion possible.

According to the ABA, it costs a typical bank \$1.25 a month to handle your checking account. Banks can meet this expense in two ways—either from the income earned on money left in the account, or from service charges.

Generally such charges are made only when the total cost of handling an account is greater than the amount the bank can earn from loaning out or investing the money that is on deposit.

THERE are two types of personal checking accounts—regular and special. The big

difference between these, so far as service charges go, is that on special accounts fees generally are based on the amount of check activity regardless of the balance maintained—the amount of money you have in your account.

The ABA has discovered that about one-third of all checking accounts have a monthly balance of less than \$100.

On special checking accounts there is generally a feed of 10-cents per check. Sometimes there is a charge of 3 to 8 cents per deposit plus a 25 to 75 cent monthly separate handling charge.

On regular checking accounts a fee is generally charged, based upon a bank's analysis of the customer's activity, which means the number of checks cashed, deposited or sent in for collection from other banks in relation to the amount of money in the account.

Shopping around. Decide how much of a balance you can normally afford in your checking account and get several banks to estimate what they would charge you for either a special or a regular checking account.

Limit the number of checks you use each month. Make one check do the work of two or more.

If you can afford only a small balance, a special account usually works in your favor.

If you have a regular account, it may pay you to keep up your balance.

### Your Income Tax Claiming Sick Pay Exclusion

(Sixth of 12 Chapters) By RICHARD A. MULLENS

IF YOU missed work in 1958 on account of sickness or injury, you may be entitled to a tax break called sick pay exclusion.

Here's how to determine whether you qualify for the sick pay exclusion.

If your employer has a plan or agreement with his employees that he will continue to pay them during absences on account of sickness or injury and, during 1958, you received pay from your employer for the period you were absent from work on account of injury, then you can subtract so much of this pay as does not exceed a weekly rate of \$100.

If you were paid while absent on account of sickness, you can subtract so much of this pay as does not exceed \$100 per week after you have been sick for one full week.

However, if your illness is such that you are hospitalized at least one day during your illness, you can subtract up to \$100 per week of this pay from the first day of absence.

TO CLAIM an exclusion for sick pay, two things must be done: First, the excludable amount must be computed; and second, a statement showing the computation must be attached to the return.

Your employer may furnish you with a computation and statement which you can use to support the exclusion. Most employers, however, will not supply the statements because to do so requires a good deal of extra record keeping. Therefore many employees will be required to make the computation and attach a statement themselves.

The best way to do this is to get a copy of Form 2440 from any Internal Revenue office and fill it out. It will provide all the information needed to support the sick pay exclusion.

For example, suppose you were absent from work on account of sickness for 10 consecutive calendar days and your employer paid you \$140 for the 10 calendar days, as he had agreed to do as one of your working benefits.

If you were not hospitalized during the absence, then you can subtract pay for only the last three days, or \$42. However, if you were hospitalized for one or more days during the sickness, you could subtract the entire \$140, since the rate of pay is less than \$100 per week. The

Form 2440 printed with this article has been filled in to illustrate the latter situation.

Remember that the sick pay exclusion is in addition to several other types of exclusions connected with health and accident plans. For example, payments under workmen's compensation laws are exempt from tax and, hence, are excluded from income. The same is true for payments under any accident or health insurance paid for by the employee.

NEXT: Sale of a residence.