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SINS THAT HAMPER REAL MAGNANIMITY

Vindictiveness, Jealousy and Prejudice Are the Worst, Says Writer

The great sins against magnanimity are three, and they are a bad family—vindictiveness, jealousy and prejudice. You do not have to look far in most minds to find any one of them, but perhaps the most universal is prejudice. This man hates the Jews; that man has a deep dislike of Catholics, and that other cannot stand a Protestant. One man is sure that all Japanese are liars; another thinks that every German or every Frenchman, as the case may be, has a devil; and, as for social lines, "our kind" are the elect people and all the rest are more or less barbarian.

I talked recently with an employer. He was as hard as nails. Whenever he thought of the men who work with their hands he thought of a labor union and he hated that. The toiling millions of America were lumped into one group and tagged with a despised name. He did not think of them as individuals—young men and women who fall in love and want homes; folks who have babies and cherish for them the same ambitions that he feels for his; human beings who find this earth a perplexed and tangled place in which to live and who want more leisure, more comfort and more liberty. So because he did not think of them as individuals he never had put himself in their places or understood how surely in their places he would act like them.

And the shoe fits just as well upon the other foot. There are laboring men who, thinking of employers, lump them in one mass marked "capitalists."

We may suggest what overhead industrial and international solutions we can devise, but we will not get far until we humanize our thoughts of folks. They are not primarily Chinese, Japanese, Americans, capitalists, trades unionists, Jews, Gentiles, black, brown, white or yellow; they are primarily individual human beings a good deal like ourselves, and in many cases a good deal better. —Harry Emerson Fosdick in Ladies' Home Journal.

INFORMATION FOR INCOME TAX PAYERS

Who Must Pay on Basis of Their Earnings and Possessions Are Indicated

Every single person whose net income for the year 1923 was \$1,000 or more or whose gross income was \$5,000 or more, and every married couple (living together) whose net income was \$2,000 or more or whose gross income was \$5,000 or more must file an income-tax return.

Broadly speaking, gross income is all income received by the taxpayer during the year from salary or wages, business, trade, profession or vocation, dealing in property, interest, rent, or dividends, or from the transaction of any business carried on for profit. Net income is gross income, less certain specified deductions for business expenses, bad debts, taxes, etc.

The exemptions are \$1,000 for single persons, \$2,500 for married couples (living together) whose net income for 1923 was \$5,000 or less, and \$2,000 for married couples whose net income was in excess of \$5,000. An additional credit of \$400 is allowed for each person (other than husband or wife) dependent upon the taxpayer for chief support if such person is under 18 years of age or incapable of self-support because physically or mentally defective.

VALUATION OF LAKE COUNTY LAND SAME

State Tax Commission For First Time in Years Makes No Change Therein

County Clerk Lew A. Hendee has received word from the State Tax commission to the effect that the valuation of lots and lands in Lake county has not been changed, being left the same as it was fixed by the Lake County Board of Review.

This is the first time within seven years that the state tax commission has not raised either the lots or lands in the county 10 per cent.

The board of review completed its report and wound up its work today. The valuation as fixed by them is about a million dollars higher than that established by the various assessors.

The work of the board has taken longer this year than usual. The county clerk is expected to extend the taxes and turn the tax books over to the various collectors by January 10. This year it is doubtful if the rate will be figured by that time. It will be some time later before the collectors will be able to get the books.

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