



Another

has directed the nature studies of the Boy Scouts. He has traveled with them on their pilgrimages, taught them forestry, how to use the axe and hatchet, how and what to conserve in nature; how to make an arrow out of a stick, turn a log into an urn, a stone into a hammer or other tool.

Recently he has contributed generously to the war effort, visiting various camps in the state and making crayon sketches of the soldiers. Doughboys who wanted their portraits to send home to wife, mother or sweetheart were welcome to sit for them—and hundreds of them did.

All these things have required time and

infinite pains, but the master craftsman loves his work; he is meticulous, and time floats by on golden wings as he plies his knife. Never a thought does he give to the hands of the clock; only the sunlit hours engage his interest. And now, in his sunset years, his easel thrown over his shoulders, his artist's kit in hand, he travels the old, familiar paths in quest of a vista that suits his fancy. His medallions and landscapes in water color adorn the walls of homes, offices and public buildings, are on view at local and county art exhibitions; faithful reproductions of man and nature in repose, they reflect the peaceful, gentle, orderly way of life of an industrious and gifted native son.



Municipal Finance—The Budget

Remember when you received your tax bill in March and paid for it at any time of the year up to December 1st, that suited your convenience? And the longer you delayed, the harder it was for you to pay?

That was before 1917. Then towns estimated their yearly expenditures according to the amount of tax ratables and borrowed money from the banks against collections. That was an expensive business for the town and for you, a property owner.

Municipal financing needed an overhauling. Arthur Pierson was first to sense the need and when elected Senator he devised the budget plan by which a specific sum was appropriated for the use of each department and the tax rate determined by the total sum required to meet the annual cost of administration, plus state, county and school tax.

At first, taxes were made payable semi-annually. This reduced interest charges for bank borrowing somewhat, but towns continued to borrow on tax anticipation notes until the

1930's. Then the pay-as-you-go plan of financing was adopted. Under its provisions, tax date payments were moved forward so that the fiscal conformed to the calendar year; bills were submitted in January and June and made payable quarterly on the first of February, May, August and November. The tax for the first six months was based tentatively on the previous year's rate; for the last six months actually on the tax rate for the current year as determined by the budget.

So, now, local government is on a sound financial basis, and you, the property owner, are the chief beneficiary. Departmental spending is restricted by law to the specific sum appropriated in the budget adopted at the beginning of the year, and a lapse of memory or conscience will, at least, cost the negligent official his job. Delinquent taxes have been substantially reduced by the easier (quarterly) payment plan, the town collects taxes when due and thus is able to meet ordinary expenses