No. 888,020. PATENTED MAY 19, 1908.

S. F. & B. B. KENNEDY.

TAX ASSESSOR'S PERCENTAGE TABLE.

APPLICATION FILED MAR. 11, 1907.

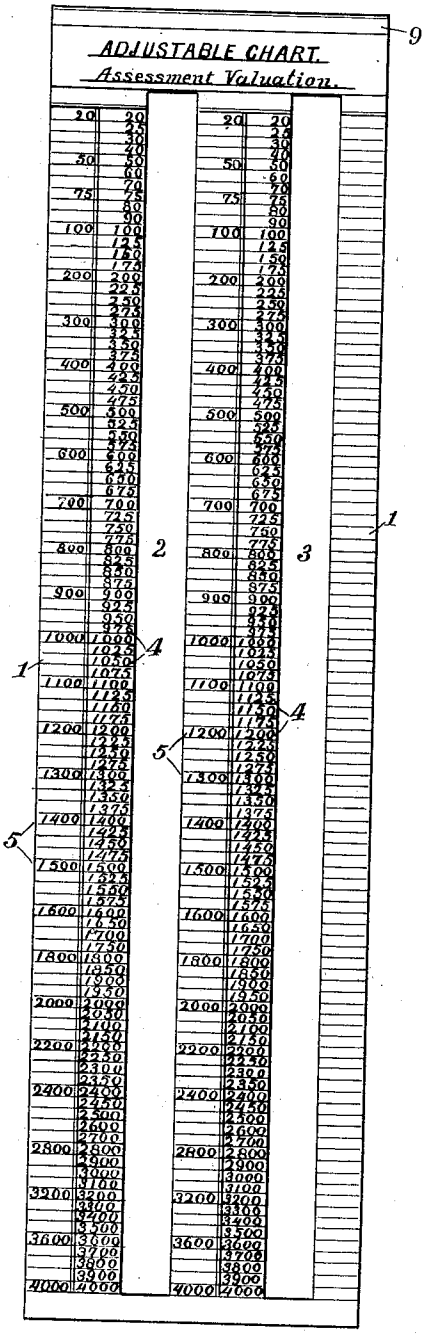


Fig. 1.

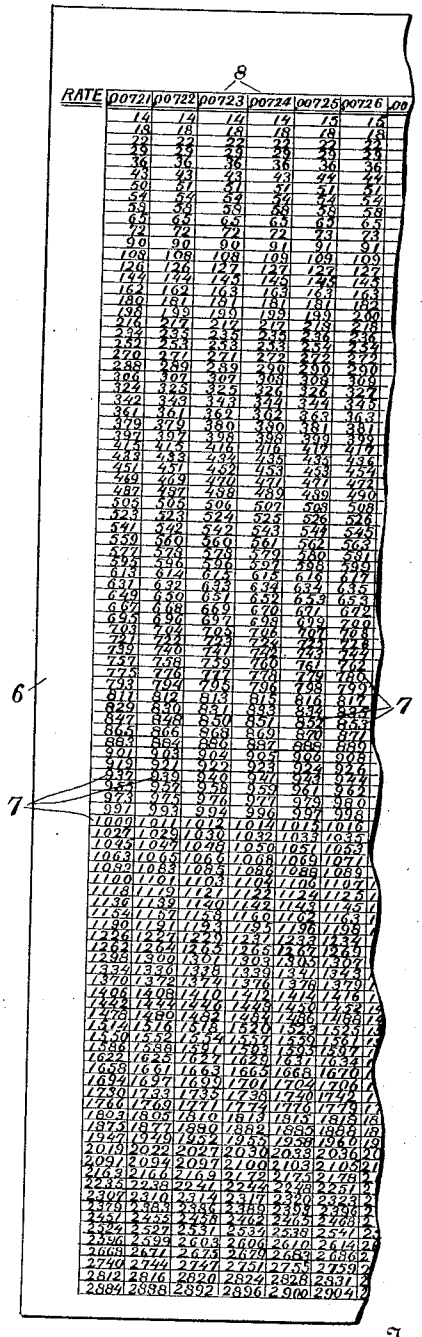


Fig. 2.

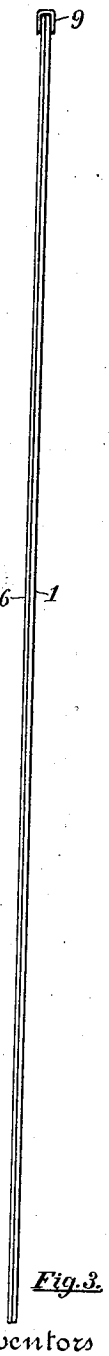


Fig. 3.

Witnesses

Georgiana Chace.

Palmer A. Jones.

Inventors

Salem F. Kennedy and
Blanche B. Kennedy

By Luther V. Moulton
Attorney

UNITED STATES PATENT OFFICE.

SALEM F. KENNEDY AND BLANCHE B. KENNEDY, OF LAKEVIEW, MICHIGAN.

TAX-ASSESSOR'S PERCENTAGE-TABLE.

No. 888,020. Specification of Letters Patent. Patented May 19, 1908.

Application filed March 11, 1907. Serial No. 361,878.

To all whom it may concern:

Be it known that we, SALEM F. KENNEDY and BLANCHE B. KENNEDY, both citizens of the United States of America, residing at Lakeview, in the county of Montcalm and State of Michigan, have invented certain new and useful Improvements in Tax-Assessors' Percentage-Tables; and we do hereby declare the following to be a full, clear, and exact description of the invention, such as will enable others skilled in the art to which it appertains to make and use the same.

Our invention relates to improvements in tax assessors' percentage tables, and its object is to provide ready means of ascertaining the amount of assessment at any given percentage on any assessed valuation within the range of the figures on the device.

Our device consists essentially of a sheet or book having columns of figures arranged under figures representing the respective percentage upon which the amounts represented by the different numbers in the columns are based, and a chart having one or more columns of figures representing various assessed valuations, each valuation being in horizontal alinement with the proper amount in the percentage column, said chart having therein one or more openings through which one or more columns on the page of the book may be seen, whereby when the chart is adjusted on the book page with a column of figures thereon showing through the opening in the chart, the correct assessment or amount according to the percentage at the top of the column will appear in said opening opposite and in alinement with the respective valuation on the adjustable chart. Said chart has also a column of guide numbers parallel with the assessment valuation column, whereby any particular number may be more readily found in the valuation column; all of which will more fully appear by reference to the accompanying drawings, in which:

Figure 1. is a plan view of the adjustable chart; and, Fig. 2. a plan view showing a portion of the book leaf having the assessment amounts thereon. Fig. 3 is an edge view of the improved device with the parts united.

1 represents a sheet of card board, or other suitable material in which are one or more longitudinal openings 2 and 3, (two being shown and of suitable dimensions to expose one column of the figures, together with the assessment rate above the same, shown at 7 on the page or leaf 6 of a book provided with any convenient number of these columns, based on any convenient number of different percentages of the amounts found in the columns of figures 4 arranged along side of and parallel with the openings 2 and 3 on the adjustable chart. These figures 4 on the chart are adapted to represent various assessed valuations upon which the amounts found in the columns 7 are calculated in accordance with the percentages represented by the figures 8 at the top of these columns. Along side of each column of figures 4 and at intervals, preferably of even hundreds, are figures in duplicate of those opposite in the columns 4, which serve to more quickly locate the desired number in the column 4. This adjustable chart is provided with a clip 9 extending across the upper edge of the same, and adapted to embrace the edge of the chart and the edge of the sheet 6, being attached to the chart and slidable on the sheet 6 whereby the chart is more readily adjusted to expose through the opening 2 or 3 the desired column of figures on the sheet 6, and to accurately locate the respective valuation figures on the chart opposite the correct assessment figures in the columns. The chart shown is provided with an opening, a column of valuation figures and a column of guide figures, in duplicate. Obviously a chart having a single combination of these would be quite as practical, the only difference being that the chart shown has a little wider bearing upon the upper edge of the sheet and is a little more convenient to adjust upon the page 6.

In operation the adjustable chart is placed upon the page 6 in such position that the desired percentage and the column of figures below the same, is exposed through one of the openings in the chart.

By finding the figures representing any given valuation in the column of assessment valuations on the chart, the correct amount of assessment will be found opposite the valuation figures as for instance at a rate of .00721 on a valuation of $875. the assessment would be $6.31, and so on for any other valuation on the chart.

Obviously this device is adapted for ascertaining percentages of any nature whatever or for any purpose such as the amount of in-

terest due on any amount at any given rate, an assessment on stock, or for mutual insurance purposes and the like.

What we claim is:

A device of the class described comprising a lower sheet provided with a plurality of vertically extended columns of spaces, an upper sheet of less width than the lower sheet and provided with spaced longitudinal openings and vertically extended columns of spaces between the openings and between the openings and the edges of the upper sheet, the openings corresponding to the width of the columns of spaces in the lower sheet, and a clip connected to said upper sheet and adapted to be disposed over one edge of the lower sheet, whereby the upper sheet may be adjusted transversely of the lower sheet to expose predetermined columns of spaces thereof through the apertures, the free end of the upper sheet adapted to be separated from the lower sheet to expose the entire surface of the same when required.

In testimony whereof we affix our signatures in presence of two witnesses.

SALEM F. KENNEDY.
BLANCHE B. KENNEDY.

Witnesses:
BENJAMIN F. KNIER,
C. W. VINING.