

C. B. MAHONE.
TAX RECEIPT FORM.
 APPLICATION FILED NOV. 24, 1908.

999,818.

Patented Aug. 8, 1911.

2	TOTAL PAYMENT STUB No. 6212 Page 5	TOTAL PAYMENT STUB No. 6212 Page 5	TOTAL PAYMENT STUB No. 6212 Page 5	TOTAL PAYMENT STUB No. 6212 Page 5	TOTAL PAYMENT STUB No. 6212 Page 5
3	First Payment This Due Oct. 1st with interest paid thereon	Second Payment This Due Oct. 1st with interest paid thereon	Third Payment This Due Oct. 1st with interest paid thereon	Fourth Payment This Due Oct. 1st with interest paid thereon	Fifth Payment This Due Oct. 1st with interest paid thereon
4	See that the Property Assessed to is correct	See that the Property Assessed to is correct	See that the Property Assessed to is correct	See that the Property Assessed to is correct	See that the Property Assessed to is correct
5	Assessor No. 6212 Page 5	Assessor No. 6212 Page 5	Assessor No. 6212 Page 5	Assessor No. 6212 Page 5	Assessor No. 6212 Page 5
6	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles
7	Los Angeles City Tax Collector E. E. Johnson	Los Angeles City Tax Collector E. E. Johnson	Los Angeles City Tax Collector E. E. Johnson	Los Angeles City Tax Collector E. E. Johnson	Los Angeles City Tax Collector E. E. Johnson
8	Property Assessed to John Smith	Property Assessed to John Smith	Property Assessed to John Smith	Property Assessed to John Smith	Property Assessed to John Smith
9	Address 1000 Broadway	Address 1000 Broadway	Address 1000 Broadway	Address 1000 Broadway	Address 1000 Broadway
10	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles
11	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith
12	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles
13	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith
14	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles
15	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith
16	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles
17	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith
18	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles
19	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith
20	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles
21	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith
22	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles
23	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith
24	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles
25	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith
26	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles
27	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith	Assessed to John Smith
28	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles	City of Los Angeles

Witnesses:-
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UNITED STATES PATENT OFFICE.

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TAX-RECEIPT FORM.

999,818.

Specification of Letters Patent.

Patented Aug. 8, 1911.

Application filed November 24, 1908. Serial No. 464,312.

To all whom it may concern:

Be it known that I, CHARLES B. MAHONE, a citizen of the United States, residing at Los Angeles, in the county of Los Angeles and State of California, have invented a new and useful Improvement in Tax-Receipt Forms, of which the following is a specification.

This invention relates to tax receipts, and one of the principal objects of the invention is to provide a tax receipt form which will consume the minimum amount of time in preparing.

Another object of this invention is to obviate the necessity of double writing of the name of the tax payer and double work on the part of the tax payer to obtain the second receipt which requires the same work on the part of the tax payer as in obtaining the first receipt.

A further object of the present invention is to reduce labor on the part of the tax payer, and so construct the receipt or statement that when the tax payer calls for his statement he receives a single slip of paper which contains a statement of what both tax instalments are and the tax payer is privileged to pay the first half or both at the same time, as he sees fit.

A further object of the present invention is to enable the tax payer and cashier to perform the entire act at one time if the total tax is paid at one payment and on the original bill and not on two bills as heretofore.

Another advantage of the present invention is that the amount of tax is split in two places and both amounts appear on the same paper, so that if the first amount is correct, the fact that whether the other amount is correct or not will be indicated at a glance.

Both payment coupons are on the one statement and it is a physical impossibility to tear off the second payment coupon without first having torn off the first payment coupon, and, of course, in tearing off the first payment coupon the tax payer would pay the same and the cashier would mark the first instalment only paid.

The accompanying drawing illustrates one form of the invention and shows the tax receipt or statement form as it is handed to the tax payer, preliminary to the tax payer paying his tax.

The statement consists of four portions. 1 designates the main portion which may be termed the tax bill proper. 2 designates the

portion which may be termed the total payment coupon which is detachably connected to the tax bill 1 by perforated lines 3. 4 designates a first payment coupon and 5 designates a second payment coupon, which two coupons are separated from each other by a line of perforations 6, and the second payment coupon 5 is separated from the tax bill by a line of perforations 7.

The tax bill is provided with a printed central portion 8 which states the name of the city, county or State, and with two portions 9 and 10, one at each end of the central venue portion 8; the end portion 9 stating the time when the first payment of taxes becomes due and delinquent and the end portion 10 containing a printed statement of the time when the second payment becomes due and delinquent, which delinquency is also payable if the tax has not been paid in time.

The main bill also contains an intermediate portion 11 extending beneath the central and end portions, in which is to be written the name of the person, firm or corporation to whom the property is assessed. Below the intermediate portion 11 the main bill is provided with a series of horizontal lines 12 and a series of vertical lines 13 arranged to form blanks for writing in the description of the property, which description may be varied as occasion demands.

For instance, on the horizontal lines at the extreme left the name of the tract would be written in, as "Elysian Heights." In the next blank to the right, between the vertical lines 13, would be written the lot number and block number, as "Lot 6, block 3." In the next blank would be written the assessed value of the land, say, \$600.00, and the value of the improvements, say \$200.00. Then there being no mortgage deduction or change by the board of equalization, the total value is entered as "Value after deductions," viz., \$800.00. If the rate is fixed at \$1.25 per hundred, then the total tax would be \$10.00, which is written in the blank under "Total tax," and the payment of the first half of the tax, which is written in the next blank, would be \$5.00 as shown.

The second portion of the total tax is \$5.00 which is written in second payment lower end space 14. The total tax \$10.00 is written in upper end space 15. On the second payment coupon is written at the top the assessment number as, for example, 6212, also the volume and page, as volume 15, page 5; also the date of payment is written in the space

provided; also the amount of second payment of tax; also amount of penalty, if any, advertising charge, if any, and the total of second payment. If there is a mortgage deduction, the amount of same should be written in the blank under "Mortgage deduction," which amount, of course, would be deducted from the total assessed valuation, and entered under the following assessment number, and if such deduction amounted to \$500.00 then the amount written under "Value after deductions" would be \$300.00 and the total tax on same would be \$3.75, and the first payment would be written as \$1.88 and the second as \$1.87. Below the foregoing is a series of spaces 16 in which may be written the lot and block number of any lots which may have been paid by persons, firms or corporations other than the person, firm or corporation to whom the main tax bill is assessed. For example, lot 14, block 10; lot 7, block B and lot A, block 4. The initial or name of the clerk who issues the receipt may be written in the space 17 at the bottom.

The first payment coupon 4 is filled out in a manner substantially similar to the second payment coupon, as will be readily understood, the only difference being that the penalty in the one case might be 10 per cent., while in the second payment the penalty might be only 5 per cent., otherwise the data would be the same.

The total payment coupon will contain the assessment number, as 6212, also the volume and page, as volume 15, page 5, and the date of payment; also spaces for the first payment, viz., \$5.00, penalty therefor if same has not been paid, amount of second payment, as \$5.00, and penalty if not paid, advertising charges, if any, and blank space in which the total amount of the total payment is written. Also underneath are spaces 18 similar to the spaces 17, before described.

The main bill 1 also contains an upper portion 19 in which is written the assessment number, volume number, rate of tax. Below this data is a blank space 20 in which may be written the tax rate for State and county, the road tax and the school rate, and below that may be written the manner in which the payment was made, particularly if made by correspondence, for example, as by check, draft, money order or currency.

21 is a lower first payment portion located beneath the upper portion 19.

The main bill 1 contains a blank space intermediate of the upper and lower portions 19 and 21 in which may be written the name of the person who pays the taxes, assuming or provided the said name should be different from the name to whom the property is assessed; also the address of the

payer may be written therein, but no name is written in the space when the tax is paid in person. When the payer pays the tax by mail, however, the name and address may be written in this space.

Every tract of land is recorded by the county recorder in the county recorder's office in each and every county of the State and of which each tax bill must show the number of the book and page and any records, for example, miscellaneous records.

The clerk presents the tax payer with the entire statement shown in the drawing, consisting of the four portions 1, 2, 4 and 5. The tax payer then decides whether he wishes to pay the entire tax or only the first half. If he desires to pay the total tax, the cashier tears off the total payment coupon on the left, and retains the same, and in space 22 stamp a receipt, for example, "Paid October 20, 1908, John Doe, city tax and license collector," and destroys the first and second payment coupons, giving to the tax payer the main bill 1 properly receipted and signed in the space 22. This closes the transaction where the total payment is made for the entire fiscal year.

If the tax payer desires to pay only the first half of his tax, the cashier stamps a receipt when first payment is made, as "Paid October 20, 1908, John Doe, city tax and license collector" in the space immediately below the description of property. Then the cashier tears off and retains the first payment coupon 4. Then at some future time, before the second payment becomes delinquent, the tax payer returns to the office with this bill and goes direct to the cashier's window and makes the second payment which is properly stamped and receipted in space 23, for example, "Paid April 10, 1909, John Doe, city tax and license collector," showing the amount of the second payment, and the cashier tears off and retains the second payment coupon 5, and then tears off and destroys the total payment coupon, leaving the main receipt portion 1 without any of the coupons but containing the dates of the two separate payments at different times.

The total payment coupon 2, also the portion 22 of the receipt for total payment, also the total tax column should be printed in one color, preferably red, while the body of the statement or receipt, first payment stub and second payment stub should be printed in another color, preferably black.

It has been found in actual practice that the tax statement or receipt when constructed in this manner results in a saving of about one-third in time and labor over the form heretofore used.

What I claim is:—

A tax receipt form comprising a main portion subdivided by ruled lines into an

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upper central portion containing venue
designations, a portion at each end of the
central portion containing first and second
payment due and delinquent designations,
5 respectively, a lower portion containing
property designations, an intermediate por-
tion containing party designations, an upper
inner portion containing assessment desig-
nations, a lower inner portion beneath the
10 upper inner portion providing a first pay-
ment blank and an upper outer portion pro-
viding a total tax blank, and a lower outer

portion providing a second payment blank,
an inner second payment coupon, an outer
first payment coupon and a total tax coupon, 15
said main portion and coupons each bearing
common identifying data.

In testimony whereof, I have hereunto
set my hand at Los Angeles, California, this
18th day of November 1908.

CHARLES B. MAHONE.

In presence of—

G. T. HACKLEY,

FRANK L. A. GRAHAM.

Copies of this patent may be obtained for five cents each, by addressing the "Commissioner of Patents,
Washington, D. C."
