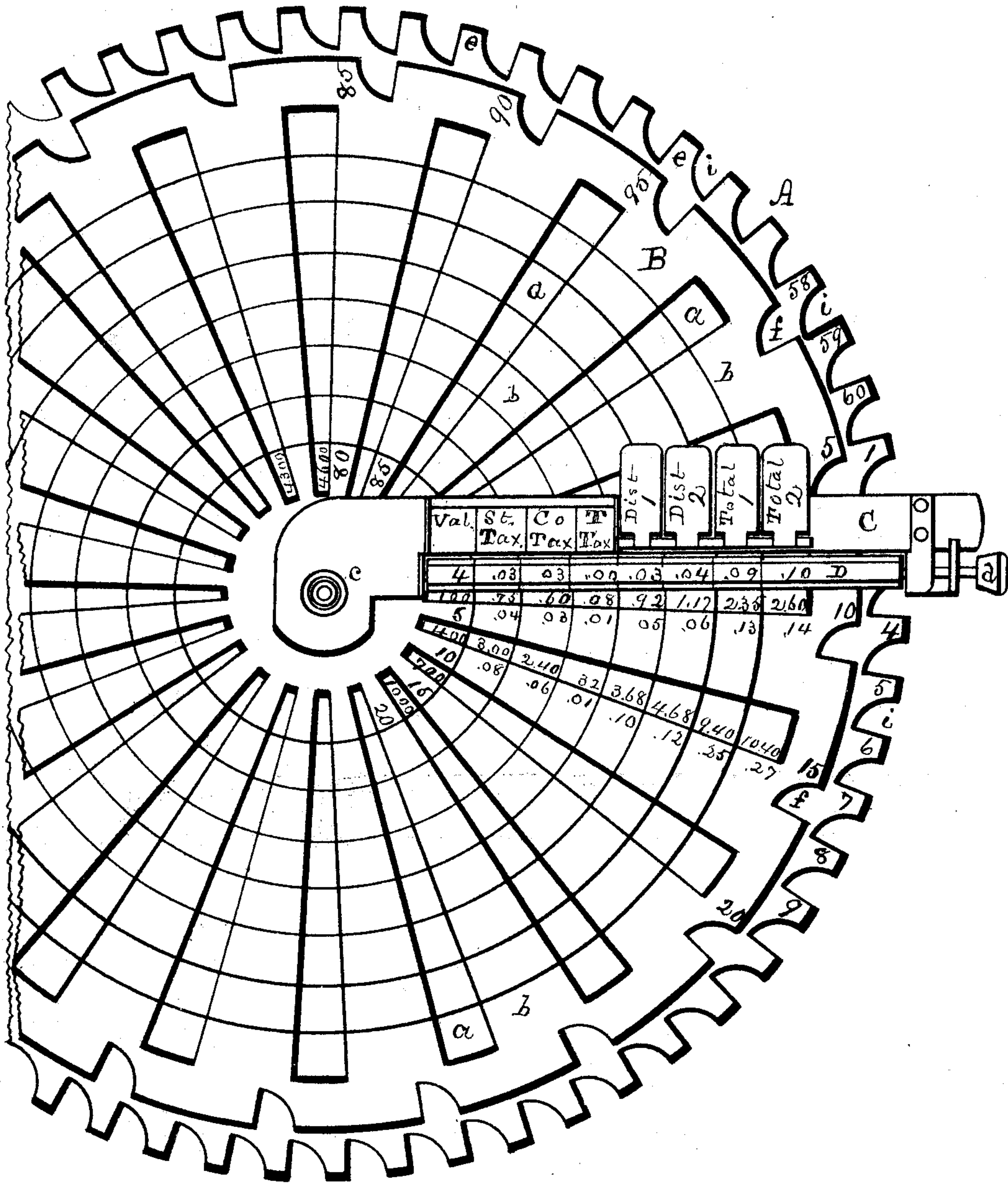


P. F. PETTIBONE.
Tax-Calculators.

No. 150,973.

Patented May 19, 1874.



Witnesses.

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IMPROVEMENT IN TAX-CALCULATORS.

Specification forming part of Letters Patent No. **150,973**, dated May 19, 1874; application filed December 6, 1873.

To all whom it may concern:

Be it known that I, PHILO F. PETTIBONE, of the city of Chicago, in the county of Cook and State of Illinois, have invented new and useful Improvements in Tax-Calculators, of which the following is a full description, reference being had to the accompanying drawing, in which the figure is an elevation of the device.

The chief object of my invention is to provide a device the use of which will aid in computing taxes. The device consists of two disks pivoted at the center upon a standard, so that they can be independently rotated, with which I combine a several-sided bar and other devices, as hereinafter described.

In the drawings, A represents a disk, and B another disk, placed over A. The disk A is entire, except the notches at the edge; but portions of the disk B are cut away, as represented at *a*, so that through these cut-away portions *a* the disk A is visible. *b* represents those portions of the disk B between the openings *a*. As represented, the disks are each divided into eight concentric parts. C is a flat bar, rigidly supported by means of the pivot *c* at the center, and a strap or bar attached to the outer end thereof, and to the standard or supporting part of the device, which strap is not represented. D is a bar having several sides, not less than four. It is pivoted at the ends in suitable bearings, and can be rotated by means of the knob *d*. This bar D is also divided into concentric parts, corresponding with the divisions upon the disks. On the disk A, within the first circle, are placed numbers one hundred, two hundred, three hundred, four hundred, &c., to any reasonable desired number. The disk shown is adapted to receive such numbers up to six thousand. Only a portion of these numbers are visible at one time, two-thirds of them being concealed beneath the arms *b* of the disk B. For example, one hundred and four hundred are visible, two hundred and three hundred concealed, though by rotating the disk B any desired number on the disk A will be brought into view. On the disk B, within the first circle, and on the arms *b*, are placed numbers five, ten, fifteen, twenty, &c., to ninety-five, inclusive. On the several sides of the bar D are

placed numbers one, two, three, four. These numbers are all under the head "val.," meaning valuation, and these numbers indicate dollars. The second circle is devoted to State tax, the third to county tax, the fourth to town tax.

In each township there are usually several school and highway districts, the rate of taxation in which varies.

The fifth circle is devoted to, say, school tax in district number one; the sixth circle to, say, school tax in district number two. In the seventh and eighth circles are the totals, the seventh being the total of State, county, and town tax, and school tax in district number one. The eighth is the total of State, county, and town tax, and school tax in district number two.

It is evident that additional circles may be provided for these local taxes, as may be necessary; sufficient only are shown to illustrate the principle.

To prevent mistakes, I provide flaps *n*, hinged to the bar C, the use of which will be hereafter explained.

The disk A is provided with a series of points, *e*, at its periphery, beneath each of which is a notch, *i*. On each of these points *e* I place figures from one to sixty, inclusive, indicating one hundred, two hundred, three hundred, &c., to six thousand, and, for convenience, so locate these figures that when the notch beneath any desired number is brought to the upper edge of the bar C, the corresponding number on the disk A within the first circle will be visible just below the bar D. The disk B is provided with similar notches located in a similar manner.

To prepare the instrument for use, the valuation having been first placed upon the disks A B and bar D, as before described, the amount of tax at any desired rate for any sum from one hundred to six thousand dollars must be entered upon the disk A in the appropriate circles opposite to the desired valuation. For example, if the State tax upon one hundred dollars be seventy-five cents, place the figures seventy-five opposite to one hundred in the circle devoted to State tax; if the county tax is sixty cents on one hundred dollars, place the figure sixty opposite one hundred in the

proper circle. If the town tax be eight cents on one hundred dollars, place the figure eight opposite one hundred in the proper circle or column. On the drawing I have inserted ninety-two cents as the school tax for district number one, and one dollar and seventeen cents as the school tax for district number two on one hundred dollars. Proceed in the same manner with the other valuations, two hundred, three hundred, four hundred, &c.; of course the tax on two hundred dollars will be just double that on one hundred, &c. Then place in the appropriate circles on the disk B the tax on five, ten, fifteen dollars, &c., at the rates before mentioned. The tax on five dollars will be as follows: State tax, four cents; county tax, three cents; town tax, one cent, &c. For sums less than five dollars, enter the several taxes in the appropriate circles on the bar D at the same rates as before, which will give for four dollars, State tax, three cents; county tax, three cents, &c.

The device is now ready for use. As shown in the drawings, it is arranged to compute the taxes on one hundred and nine dollars. In the circle devoted to State tax, opposite one hundred dollars, we find on the disk A seventy-five cents; opposite to five dollars we find on the disk B four cents; opposite to four dollars we find on the bar D three cents. These three amounts added together give the State tax on one hundred and nine dollars. The other taxes will be found in the appropriate circles.

In entering on the disks school-district and other local taxes, turn down the flaps over the circles not wanted. For example, when entering the tax for district number one, turn down the flap for district number two, and the total flap for district number two.

Having entered on the disks in their appropriate circles State, county, town, and school tax for district number one, place the totals in the appropriate circle, which totals, when added, will give the total tax on one hundred and nine dollars. For example, the total in school district number one on one hundred dollars is two dollars and thirty-six cents; the

total on five dollars is thirteen cents, and the total on four dollars nine cents; these three being added together give the grand total.

In entering the taxes upon the tax-books the flaps can be used substantially as before described.

I give another example, showing how to use the calculator. Suppose the taxes on fifty-eight hundred and eighty-eight dollars are to be computed. Place your pencil or other suitable instrument in the notch *i* beneath the number fifty-eight on the rim of the disk A, and rotate the disk till the pencil comes in contact with the upper edge of the bar C, when the figures fifty-eight hundred in the valuation circle will be in view just beneath the bar D; then place your pencil in the notch beneath eighty-five on the disk B, and rotate this disk till the pencil comes in contact with the upper edge of the bar C, which will bring eighty-five in the valuation circle just beneath fifty-eight hundred; then rotate the bar D till the figure three in the valuation circle is in view. In the appropriate circles will be found the several taxes on the several amounts—fifty-eight hundred, eighty-five, and three—which being added, as before, will give the total tax on fifty-eight hundred and eighty-eight dollars.

It will be advisable to make the bar D five-sided, though only four sides will be actually needed, so that when the bar D is not in use the blank side can be brought into view for the purpose of preventing mistakes.

It is not necessary that the flaps *n* should be hinged; they may be made to slide.

What I claim as new is as follows:

1. The disk B, cut away at *a*, and the disk A, constructed as described, in combination with the bar D, substantially as and for the purpose herein specified.

2. The disks A B, in combination with the bars C and D, all constructed and arranged as and for the purpose herein set forth.

PHILO F. PETTIBONE.

Witnesses:

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