

# The Grand Valley Ledger

Volume 8, Issue 15

Serving Lowell Area



Readers Since 1893

February 15, 1984

## Cumberland Manor announces major expansion

Arlin Maas, owner of Cumberland Manor, a 74 room, retirement home, unveiled an ambitious plan calling for the addition of 232 rooms over the next several years. Maas addressed the members of the Lowell Township Planning Commission at their meeting of Monday, February 13 and outlined his expansion plans. Maas' proposal calls for the construction of seven new buildings, giving the Cumberland Manor acreage at 11535 E. Fulton the appearance of a small college campus in the architect's rendering of the completed project. When complete, the phased



### WASHINGTON'S BIRTHDAY

Next Monday, February 20 is Washington's Birthday, or at least it's the day that most federal, state and municipal employees get a day off. Washington's real birthday is February 22. Locally, about the only closing will be the Post Office and City Hall. There will be no residential or business mail delivery, but the Post Office lobby will be open for box customers. State Savings Bank, First Security Bank and Great Lakes Federal Savings and Loan will all be open normal hours.

### VALENTINE'S DAY TRAGEDY AVERTED

A report came to us about a Bushnell first grader who lost the valentines he was taking to school for his classmates. The valentines were safely tucked away inside a green folder, but unfortunately the folder was dropped along the way. Word of the missing valentines was passed through the school, and a student said that they had seen a high schooler pick up a green folder. A request for the missing Valentines was broadcast over the High School public address system, but to no avail. Finally, the green folder was spotted in a trash can in the high school, but still no Valentines. The high school art teacher heard the plea over the P.A. and came to the rescue. One of her morning classes hurriedly went to work and churned out replacement Valentines for the youngster. Thanks to their efforts a broken heart on Valentine's Day was averted.

### SENIOR NEIGHBOR OPEN HOUSE

The Lowell Senior Center will be celebrating their tenth anniversary with an "Open House" on Friday, February 17. Visitors are welcome from 10:00 A.M. through 4:00 P.M. The center is located at 214 E. Main St., Lowell. Call 897-5949 for additional information.

### HOCKEY TEAM FUND RAISER

The Lowell Red Arrow Hockey team will be hosting Kalamazoo Central, in a game to be played at Stadium Arena, on Thursday, February 16 at 8:00 P.M. Help support your team and join in this Fund Raising event.

### SAVE YOUR PAPERS!!

The Lowell Area Jaycees will be having a paper drive on Saturday, February 25 from 1-3 P.M. Bring your bundled or bagged newspapers to the Jaycee paper drop in Stormzand's used car lot across from Keiser's Kitchen. Save a Tree! Bring those old newspapers for recycling.

### OFF THE BLOTTER

Esther Stall, 70, of Lowell was involved in a property damage accident Monday February 6. Stall struck the door of a parked car as it was being opened on Main St. near Broadway. The owner of the rked car Lorna Franks, 44, sustained no injuries.

A car driven by Earl Robidoux, 55, of Lowell was struck by a vehicle driven by a 16 year old juvenile when the juvenile failed to eld the right-of-way at Main and Amity St. Robidoux was west und on Main on Tuesday, February 7, when the accident occurred. There were no injuries.

A 15 year old juvenile male run-a-way from Ionia County was apprehended less than 6 hours after he stole a car from a factory parking lot in Lowell Friday, February 10. Muskegon County Sheriffs Dept. Deputies made the arrest.



This is an artist's conception of how Cumberland Manor will look in a few years. The view is the perspective of looking westward along M-21. When complete, the "retirement village" will offer efficiency housing for those in their early retirement years, and extended care facilities older, more dependant residents.

complex will offer housing for persons newly retired through extended care in older age.

As explained by Maas, the project will be phased over the coming years, with the construction of a 20 room facility to begin this April. The first addition will be located just off the southeast corner of the existing building, being long and narrow with its length running north and south. The second addition will be nearly identical to the first, and will be located off the northeast corner of the existing building. Next to be constructed will be two professional buildings, probably doctors' offices, that will be located directly east of the two new 20 room buildings. The last part of the complex will be the construction of two large buildings, each four stories high and containing 96 rooms. These structures will be located at the foot of the hill, north of the present building. Finally, a community building will be built more or less in the center of all the buildings. It will house a store, restaurant, recreation facilities, etc. All buildings will eventually be connected by covered walkways.

The site plan calls for a curb cut toward the eastern edge of the property, and a drive will run to the north between the two 20 room buildings and the professional buildings. The present drive will be extended to service the larger units.

Though not detailed in this proposal, Maas envisions duplex and quadplex housing nestled in the hills, rounding out the retirement village concept. Maas's architect, Dick Wiggins, even mentioned the idea of a few golf holes on the site.

**VALLEY AUTOMOTIVE** - Full service garage open from 7 A.M. to 11 P.M. Mon. - Thur.; 7 A.M. to 10 P.M. Fri.; 8 A.M. to 5 P.M. Saturdays. Certified Mechanics on duty. 2400 West Main St., Lowell 897-9046.

The township re-zoned the property about nine months ago so that it complies with such a facility, but asked that they be allowed to review plans prior to construction.

Following the presentation by Maas and Wiggins, the planning commission voted to issue a letter of approval pending a review of the final construction draw-

Cumberland Manor is currently hooked to Lowell's sewer system, but city water is not yet available there. Wiggins said that the future additions will likely tap into the city sewer, and hopefully city water will someday be available. For now a new well is proposed to service the first 20 room facility.

Cumberland Manor is a retirement home aimed at providing the needs of retired persons not able to maintain a household, but not yet requiring an extended care nursing home. The new 20 bed facility will be immediately beneficial in that it will allow residents requiring a little more care than most to be consolidated into an easily supervised area.

## New accounting firm opens here



Richard Thomas and Daniel Yff opened a new office of Thomas and Yff Certified Public Accountants here on Wednesday, February 15.

A new accounting firm opened for business here today. Richard Thomas and Daniel Yff, both C.P.A.'s will be opening a branch of Thomas and Yff Certified Public Accountants in the offices of the Patton-J.R.B. Agency at 825 W. Main. The duo has been in the accounting business for over two years at 6200 28th St. S.E., Grand Rapids. They will maintain both offices.

With a degree in Business Administration from Michigan State University, Rick Thomas

Appointments not always needed at Vanity Hair Fashions, Now Open Mondays, 897-7506.

has eight years of experience as a C.P.A. Dan Yff graduated from Ferris State College with a degree in accounting, and has been a C.P.A. for five years.

Boasting a complete line of services for the small business, the firm uses this slogan in their advertising, "Large enough to

provide full service, small enough to assure individual attention". The firm offers services such as accounting, auditing and tax preparation for corporations, partnerships and individuals. Computerized general ledgers and financial statements are a specialty.

Rick is married and resides in Ada with his wife and three children. Dan is single and lives in Kentwood.

**FEBRUARY 18, 1984 - Steak Dinner at the Lowell V.F.W. Post 8303 the third Sat. of every month, Main St., Lowell 4 P.M. - 8 P.M. T-Bones; Ribeyes; Steak for Two; Sizzler; Porterhouse Steak; Large Salad Bar. Dance to the music of The "Big Bobby J" Band at the Valentine's Dance, Feb. 18.**

The office will be open from 8:30 A.M. until 5:00 P.M. The phone number is 897-8508.

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# Obituaries

The Ledger's criteria for running obituaries is to glean from the Grand Rapids Press obituaries that contain deceased persons or relatives of the deceased from Lowell, Ada, Saranac and Alto. Should you know of an obituary that would be of interest to our readers, but is not listed in the Press, please give us a call at 897-9261. There is no charge for obituary notices in the Ledger.

**LEAF** - Mr. Richard Leaf, aged 55, formerly of Cedar Springs, passed away Friday, February 3, 1984 in Sarasota, FL. He was a Veteran of the Korean War. Surviving are his wife Ione Leaf; three daughters, Katherine Qualls of Jenison, Sharon Clayton of Cedar Springs, Dawn Borup of Saranac; one son Donald Leaf of Belmont; one brother, Charles Leaf of Lowell; one sister, Celia Parks of Sparta;

six grandchildren. He was cremated in Florida.

**BURNS** - Farrell Charles Burns, aged 73, of Davis Ave. NW, passed away Friday, at St. Marys Hospital. Surviving are his son and daughter-in-law, Robert C. and Linda Burns; a granddaughter, Kathy Burns; four brothers, James, Redemptorist Brother Frank Burns of Wisconsin, Robert B. of Middleville, and Thomas M. Burns of Byron Center; four sisters, Mrs. Ralph (Phyllis) Firestone of Ann Arbor, Mrs. John (Mary) McDonald of Alto, Mrs. Gerard (Alice) Hillary of Grand Rapids, Mrs. Harry (Josephine) Firestone of Ida, MI, and many nephews and nieces. Mass of the Resurrection was offered Monday at SS Peter and Paul Church, interment Mount Calvary Cemetery.

**DOEZEMA** - Alan C. Doezema, aged 59, of Ada, passed away Sunday, at Butterworth Hospital. Surviving are his wife, Laurette Brant Doezema; his children, Alan C. and Linda Lanning Doezema, David B. and Betsy Bonzelaar Doezema, Mark B. Muller; three grandchildren, Lindsay Jo Doezema, Aaron B. Muller, Spencer A. Doezema; his parents, Chester Doezema, Olof M. and Agnes C. Brant, all of Grand Rapids; brothers and sisters, Bernice and Arthur Heintzelman, Frank and Charlene Doezema, all of Grand Rapids, Harold Doezema of Grand Blanc, Karen and Larry Landstra of Grand Rapids, Carolyn Doezema of Grand Blanc; several nieces and nephews. Mr. Doezema was preceded in death by his daughter, Lynne Doezema Muller, his son, Randall M. Doezema and his mother, Anne Doezema. Funeral Services were held Wednesday in Calvin Christian Reformed Church. Rev. Clarence Boomsma officiating. Interment Woodlawn Cemetery.

**QUALITY PRINTING**  
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The stem of a type of wild iris - blue-eyed grass - is not strong enough to support more than one blossom at a time. One flower blooms each morning, then dies that night to make room for the next.

# Capitol Column

by Senator Dick Posthumus

Rolling back the income tax no longer does it seem to be a question of if; rather, it's now a question of how. At last count, there were as many as five different proposals, all costing varying amounts of money, to cut Michigan's extremely unpopular income tax increase. And that's just in the State Senate.

One proposal simply gets rid of the tax hike and lowers Michigan's current tax rate of 6.1% back to its original 4.6%. That rollback would cost approximately \$25 million in tax revenues this fiscal year. With estimates that the 1984 surplus will be around \$260 million, this plan would mean a cut in spending of at least that much.

A less dramatic idea suggests matching the expected surplus of \$160 million to a tax cut - which would mean dropping the rate from 6.1% to 5.35%. That would mean a slight cut in government spending of about \$2 million dollars, which could be accomplished with little pain and anguish in the state departments.

A more general plan simply states that once the budget surplus is established, the tax cut would be matched to that amount. Another places surplus revenues in the state's Budget Stabilization Fund.

Still another suggestion would roll the tax back by .01% per million dollars of surplus. This, however, would ultimately be the most dramatic of the rollback plans - resulting in an actual cut in the state income tax rate from 6.1 to 3.9%, which would require an enormous cut in state spending.

Getting away from the tax rate rollback angle completely, another senator has proposed hiking the personal income tax exemption claimed on tax returns, from \$1,500 to \$4,000. That would mean a \$600 million cut in the overall budget - so after the surplus, a cut of at least \$340 million would be required during this fiscal year. That is the most far-reaching plan. The most limited proposal, in terms of dollar cuts, is one that would cut the income tax rate from 6.1% to 5.85%, costing about \$87 million this fiscal year.

Whether any of these proposals will see the light of day remains to be seen, however. Even if they do manage to pass both houses of the Legislature, Governor Blanchard has said he will veto any proposal that cuts the budget more than he is willing to. Blanchard prefers his own plan, a cut in the income tax rate from 6.1% to 5.35% - but not until October 1. All that plan

does is move up the already scheduled decrease by three months. What will actually happen to the income tax should be the subject of much controversy over the coming weeks. Since the proposal will come before the Senate Finance Committee, of which I am still a member, I will be directly involved in the debate as lawmakers contemplate the message sent to Lansing by taxpayers in the form of recalls.



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# The Grand Valley Ledger

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# Letters...

Dear Editor,  
As President of the Alley Cats I am writing this letter protesting an incident that took place at the Lowell Lanes on Monday, February 13th. It was the birthday of a male bowler on another league. For his birthday a female exotic dancer was hired. During the course of her act, there were strong sexual suggestions made and there was almost total nudity. We feel this was in extremely poor taste for a family oriented establishment. It was done in full view of all patrons, including children.

Even though the owner did not condone the incident, and did apologize to the patrons, we feel steps should be taken to prohibit another incident of this kind. We feel those involved should make an apology and should keep further incidents private.

Sincerely,  
Kathleen Maatman,  
President of the Alley Cats

A new bill that would protect the rights of nonsmokers in public places is now before Michigan legislators. House Bill 5210, also known as the Michigan Clean Indoor Air Act, would prohibit smoking in public places, except in designated smoking areas. The purpose of this legislation is to protect and promote the public health.

So far one rich and powerful anti-health group, the Tobacco Institute, has been able to turn back previous attempts to expand protection for nonsmokers. The Institute, which gets its funds from cigarette companies to be their smooth and practiced voice on the firing line, stubbornly argues that smoking in public places should be dealt with through common courtesy and not through legislation.

However, this argument was hammered out with care to convince the public that a trivial issue is at stake rather than the crucial right to breathe clean air. Common courtesy alone has not solved the problem. Consider this: 95 percent of the air we breathe is indoor air. Yet the indoor air pollution levels from tobacco smoke often far exceed the health standards set for outside air quality. It's not surprising, then, that mounting evidence shows the relationship between secondhand smoke (smoke from the burning end of a cigarette) and adverse health effects.

The effects of involuntary smoking on people with existing lung disease is especially threatening. For people with emphysema and chronic bronchitis, secondhand smoke is a strangler and a choker blocking their ability to breathe. In asthmatics, it could actually trigger an attack. We ask that your nonsmoking readers rally around the Michigan Clean Indoor Air Act just as nonsmokers in California pushed for the San Francisco ordinance to protect them in the office workplace. The voices of those involuntary smokers made a difference, and the same thing can

happen here in Michigan where nonsmokers outnumber smokers by four to one.

To register their support to of House Bill 5210, I suggest that your readers contact Rep. David Evans who chairs the Committee on Public Health at Room 116, Capitol Building, Lansing, Michigan, 48909, phone (517) 373-0159.

Sincerely,  
Peter M. Pellerito,  
President

As you correctly pointed out in your February 1st column, I am a co-sponsor of the Michigan Clean Indoor Air Bill (H.B. 5210). I'm also a member of the House Public Health Committee. You wrote, "I don't think another law on the books is the answer to non-smokers rights to clean air." I do, and I would like to clear up a few misconceptions about this bill.

Many believe that clean indoor legislation cannot work and is impossible to enforce. Both statements are untrue. The Michigan Clean Indoor Air Bill is based on similar legislation in Minnesota, which enacted its effective law in 1975. Even in public places like arenas and bowling alleys, the Minnesota law has worked. Smoking is prohibited in the Hubert H. Humphrey Metrodome, except in the concession areas separated from the seating areas and the field. And Minnesota bowling establishments are also able to comply with the law. During open public bowling, smoking is prohibited except in designated areas. When mixed parties of smokers and non-smokers want to bowl together, they decided among themselves which area to use.

It is important to remember that two thirds of the adult population are non-smokers. If children are included, three-quarters of the population does not smoke. Their right to breathe non-polluted air should be protected by legislation, and the Michigan Clean Indoor Air Act would be an excellent way to reach this goal. It is a common sense proposal that guarantees the rights of non-smokers from a serious public health hazard, without unduly harassing smokers, and I will work for its enactment.

Sincerely,  
Victor C. Krause  
State Representative  
90th District

Another misconception is that through non-smoking legislation, government is becoming more of a "Big Brother" out to snuff out the rights of smokers. That's untrue. The eventual goal of such legislation is to protect the non-smokers from polluted air while still allowing smokers their privileges, except when they infringe on the rights of non-smokers.

During the debate about this legislation some important facts need to be reviewed:  
--The legislation does not apply to a private, enclosed office occupied exclusively by a smoker, even if visitors are non-smokers.  
--The legislation does not cover bars or any restaurants which seat less than 50 people. Restaurants larger than that are already required to provide a non-smoking area.  
--If a union contract or other

labor-management agreement specifically covers smoking, the bill would not apply. Once these points are considered, it is clear that the legislation is not a witch hunt against smokers - merely a method to protect the rights of non-smokers while not invading the privacy of smokers.

A final concern about the legislation is how the law would be enforced. As with most laws, smoking restriction laws would rely heavily on social pressure and voluntary compliance. Police enforcement would be a rarity. The availability, not the use, of penalty and injunctive provisions, is what's important.

In Minnesota, there is active governmental enforcement of their non-smoking law through the handling of complaints. The Department of Health receives and resolves approximately 100 complaints per month. Officials report that once a complaint is received by the department, a letter is sent to the proprietor in question informing him or her of their obligations under the law. Once these obligations are understood, most people comply. Michigan's Clean Indoor Air Act would operate in a similar fashion with routine enforcement of the Act being handled by state and local health departments. No police involvement would be required.

It is important to remember that two thirds of the adult population are non-smokers. If children are included, three-quarters of the population does not smoke. Their right to breathe non-polluted air should be protected by legislation, and the Michigan Clean Indoor Air Act would be an excellent way to reach this goal. It is a common sense proposal that guarantees the rights of non-smokers from a serious public health hazard, without unduly harassing smokers, and I will work for its enactment.

Sincerely,  
Victor C. Krause  
State Representative  
90th District

# Births

Dan and Judy Mendez of Alto are proud to announce the birth of their son, Patrick Michael, born February 7, 1984. Patrick tipped the scales at 6 lbs., 2-1/2 oz. Waiting at home is sister Megan who is 18 mo.

Proud grandparents are John & Fran Mendez of Alto, Al & Mary Gatley from Alma.

# Coming Events

Notice in the Ledger's "Coming Events" are free of charge to any non profit organization in the Lowell, Ada, Alto, and Saranac area. We prefer such notices to be kept brief and to be submitted by mail, but will accept notices by phone at 897-9261.

**FEB. 16-18 and FEB. 23-25:** LAAC play, "Life With Father", 8 P.M. Lowell Middle School. Call Norene Martin for tickets: 897-8421 or 897-5525.

**SAT., FEB. 18:** Alto American Legion, Linfield Ave. will be having a benefit dinner. Fish, coleslaw, American Fries, rolls. All you can eat, for \$3.50. Serving from 6 P.M. to 9 P.M. Proceeds go to Michigan Veterans Facility. Sponsored by the Auxiliary.

**MON., FEB. 20:** General Meeting of the Lowell Nature Pantry will be held at the store.

**TUE., FEB. 21:** Alto P.T.C. Meeting at 7:00 P.M. Alto School Kiva. Guest speaker will be Rich Robbins to discuss early drug detection, and influence that drugs have on children in the Lowell - Alto Area. Free Babysitting provided.

**TUE., FEB. 21:** The Indian Mounds Rock and Mineral Club will hold its regular meeting at 7:30 P.M. at Sunset Park Church of God; 3450 Michael S.W., Wyoming, MI A slide presentation, "Adventures in West Michigan Archeology", will be given by George Davis. The public is invited to attend. For further information call 532-9591.

**FEB. 23 & 24:** CHEESE & COMMODITIES to be given out between 10 A.M. & 5 P.M. at the Lowell Moose Club.

**SAT., FEB. 25:** Lowell Area Jaycees will be having a paper drive from 1-3 P.M. at the Jaycees paper drop off station in Stormzands used

car lot across from Keisers Kitchen. Save a tree! Save those old newspapers for recycling.

**SUN., FEB. 26:** Buffet Breakfast at Ada Masonic Temple, corner of Ada Dr. and Bronson St. Service from 10:00 A.M. - 1:00 P.M. By Ada Masonic Lodge and O.E.S. Cost \$3.00.

**TUE., MARCH 6:** 4-H Animal Science Workshops (Dairy, Livestock, Rabbits, Poultry, Horses). Cascade Christian Church, Cascade at 9:30 A.M. - 3:00 P.M.

**TOPS MI 372** - Meets each Tuesday at 7 P.M. at the Congregational Church in Lowell. Weigh-ins start at 6:30 to 7, new members welcome.

**THIRD SATURDAY** of the month - Steak Dinner at the Lowell V.F.W. Post 8303, February 18, Main St., Lowell 4 P.M. - 8 P.M. T-Bones; Ribeyes; Steak for two; Sizzler; Porterhouse Steak; Large Salad Bar. Valentine Dance - Dance to the music of The "Big Bobby J" Band.

# HOT LUNCH MENU

WEEK OF FEBRUARY 20, 1984

## MONDAY

Fruit juice, pizza w/meat and cheese, salad or veggies, chilled fruit or jello, milk.

## TUESDAY

Hot ham and cheese sandwich or hot dogs, lettuce salad w/dressing, steamed corn or spinach, assorted fruits, p-nut butter bars, milk.

## WEDNESDAY

Swiss steak or chicken patties, whipped potatoes or rice and gravy, buttered green beans or beets, dinner rolls or bread, jello w/whip or fruit, milk.

## THURSDAY

Spaghetti or macaroni and cheese, garden salad or green peas, french bread and p-nut butter, fruit or pudding or jello, milk.

## FRIDAY

Grilled cheese or chicken salad sandwiches, potato chips and pickles, soup or baked beans or salad, choice of fresh or canned fruits, cookies or bars, milk.

Price of lunches to students includes milk. Elementary 70¢, Middle and Senior High 75¢.

**10th ANNIVERSARY OPEN HOUSE**  
**LOWELL SENIOR CENTER**  
February 17, 1984  
10:00am - 4:00pm  
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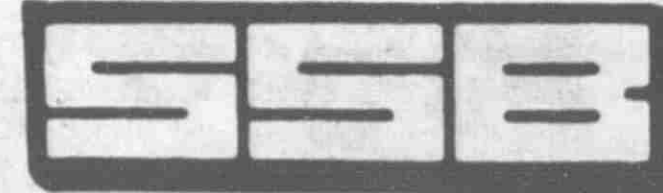
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We will be open normal hours on Washington's Birthday, Monday, Feb. 20.

# STATE SAVINGS BANK



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	874-8330	897-9277
8:30 - 5:00	9:30 - 5:00	9:00 - 3:30
Mon., Tues., Wed. & Thurs.	Mon., Tues., Wed. & Thurs.	Mon., Tues. & Wed.
8:30 - 5:30	9:30 - 5:30	9:00 - Noon
Friday	Friday	Thurs. & Sat.
8:30 - 1:00	9:30 - 1:00	9:00 - 5:30
Saturday	Saturday	Friday



Village Body Shop  
★  
Vergennes

Lincoln Lk.

M-21

Lowell, turn N. at Light



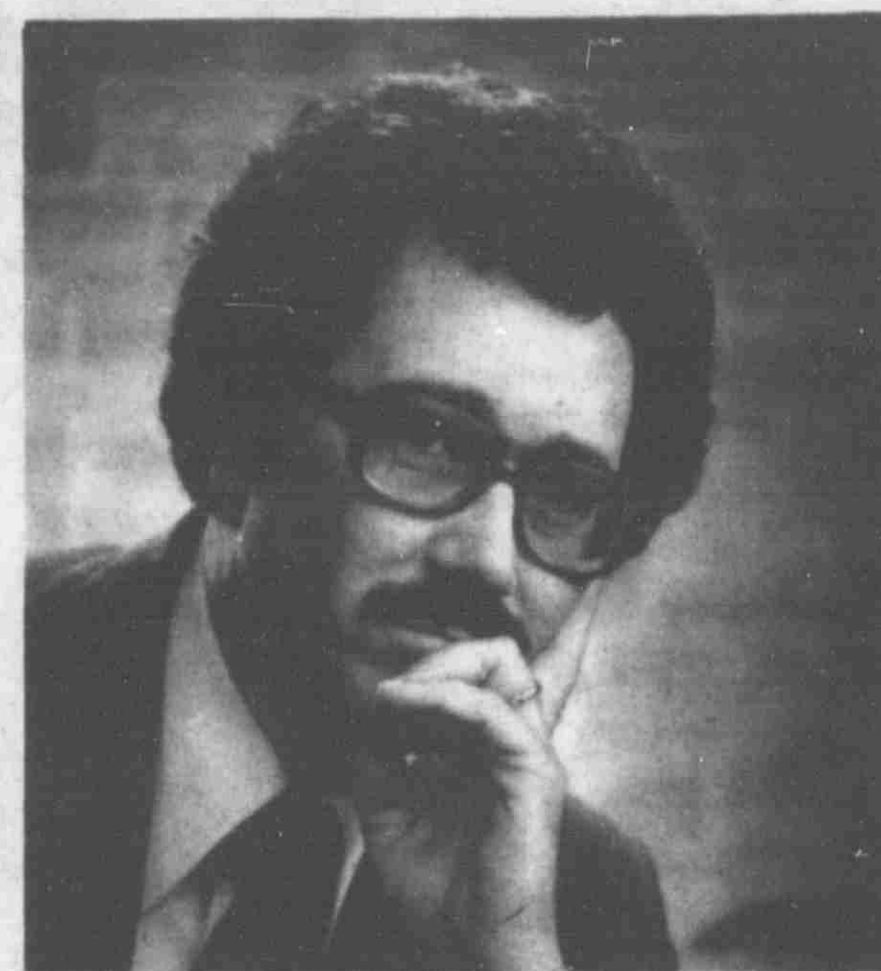
# Engagement Told



Lori Jayne Rash

Mr. and Mrs. Edward W. Jayne to Gerald John Micko of Rash of Lowell announce the engagement of their daughter Lori

# Revival services at Lowell Missionary Church February 19-22



Evangelist Jack French

The Lowell Missionary Church will have a special time of spiritual emphasis with Evangelist Jack French, February 19th through 22nd. The series will begin with the Worship Service at 11:00 A.M. Sunday, February 19th. After the Sunday evening service at 6:00 P.M., there will be a time of fellowship and refreshments. Monday, Tuesday and Wednesday services will be at 7:30 P.M. Special emphasis for Youth is planned for Tuesday night and will be preceded by an informal get-acquainted time and pizza supper at 4:30 P.M. Evangelist Jack French was converted at the age of 17 at a Church Youth Camp. Shortly thereafter, he began preaching, mostly through Youth for Christ clubs and rallies. He is a graduate of Bethel College in Mishawaka, Indiana, and took further studies at Asbury Seminary. Rev. French served four years as a pastor and five years as a missionary in Brazil. Since 1972, he has been a full-time evangelist for the Missionary Church. He is a gifted speaker, an outstanding youth worker, and a talented musician! The Lowell Missionary church is located at 10501 Settlewood Drive, just west of the Eastgate addition. Pastor Glenn Marks invites all to come share in these services and be inspired by this dynamic speaker.

## In the Service

Army Pvt. Jeffery A. Sheler, son of Ronald R. and Barb Sheler of 12011 Foreman Road, Lowell, Mich., has completed an ammunition storage course at the U.S. Army Missile and Munitions Center and School, Redstone Arsenal, Ala. During the course, students learned to ship, store and issue ammunition and military explosives under battlefield conditions. He is a 1983 graduate of Lowell Senior High School.

Pvt. Patricia M. Reagan, daughter of Robert E. and Carol E. Reagan of 427 King St., Lowell, Michigan, has completed basic training at Fort Dix, N.J. During the training, students received instruction in drill and ceremonies, weapons, map reading, tactics, military courtesy, military justice, first aid, and Army history and traditions. She is a 1983 graduate of Lowell Senior High School.

## HOMESPUN DEVOTIONS

by Pauline E. Spray

The Lord is good to all... (Psalm 145:9). "Why do we have to do the dishes now, Mama? Why can't we play?" "Why do I have to practice my music today?" "Why can't we have more money to spend? May I have just

one more dime?" "Why?" "Why?" "Why?" "Why" is one of the most used words by children. Regardless of the sympathy she feels, Mother must remain adamant with her refusals if she knows denial is best. Her discipline may seem heartlessly cruel. However, a wise mother realizes that disciplined children make much healthier and happier adults.

Sometimes we come to our Heavenly Father with child-like requests. Later we wonder "why" our prayers haven't been answered. Hasn't He promised to give us what we ask for? "Why" doesn't He keep his word? "Why?" "Why?" "Doesn't He care?" "Doesn't He love me?" Yes, God cares! Infinitely so! He cares far more than an earthly parent cares for his child. But, He, too, knows what should be denied us because he knows what is best for us. Furthermore, we can trust Him to grant those requests which meet His approval. We need not question His goodness by asking, "Why?" Prayer: Dear Lord, forgive me if I have questioned Thy love and concern. Help me to accept what Thou withholdest. Thou art very good. Thou wilt give what is best for me because Thou carest - always. Amen.

Why shouldst thou fill today with sorrow About tomorrow, My heart? One watches all with care most true; Doubt not that He will give thee, too, Thy part. PAUL FLEMING

# What makes Community Education programs successful?

Maybe it's a reflection of the present economical situation. It could be the resurgence of the idea that education is important. The advent of computers, micro-waves and the do-it-yourself spirit might be the catalyst responsible for the increase in participation experienced by area Community Education Programs.

Linda Zaczek, Director of the Lowell, Caledonia and Thornapple-Kellogg Community Education Consortium (LCTK), states that all programs offered in each of the three communities showed increases in participation and that demands for new community activities which were started, have all been successful. Good Community Education programs usually reflect the educational, recreational, and social needs and desires of a community. LCTK offers programs for adults interested in gaining a high school diploma; gaining college credits, and classes for people who wish to improve themselves for employment and for enrichment purposes. Classes are held just about everywhere in the community for everyone - pre-schoolers to senior citizens are turning out to take part in the many different activities. While the local high schools provide most of the classrooms and equipment, activities are held in factories, elementary schools, foster homes, retirement homes, nursing homes, and even in a neighborhood where a few friends can meet together for a purpose.

Classes that are designed for degree and diploma seekers are staffed by certified and licensed teachers while enrichment classes are led by members of the communities who are talented and skilled at the given subject. Ideas for classes and activities come from different sources. Certain classes are required by the local Boards of Education for high school graduation. Others are suggested by members of the community. A group of band parents from Middleville, Lowell, and Caledonia were recalling memories of their high school band days and came up with an idea to recapture those fun days.

Now a community band gets together on Monday evenings to play old Sousa marches and popular show tunes. K-12 school districts are guided by Boards of Education, whose members are elected by the people. Helping the LCTK Community Education Consortium identify needs, establish programs, and evaluate them, is an Advisory Council. This council represents businesses, industry, parents, churches, and adult education students. Each community provides three members. The Community Education program is supported by two main sources of money. About 60% of the funds are received through taxes in the form of state aid as prescribed by Michigan Legislators each year. This money is spent for programs that involve high school diploma seeking adults. Classes that are held strictly for personal improvement or self-enrichment are usually supported by a fee system. Just enough money is charged each participant to cover the cost of the class. While schools are akin to big businesses, they are not designed or intended to make a profit. That is why schools can say there is no better place to learn - especially in regard to cost to the individual. The budget of a Community Education program is similar - almost a duplicate of the K-12 School District budgets. The balloons give a picture of the kinds of expenses that are typical of a Community Education program.

More than 950 students are included on the dean's list for the fall semester of the 1983-84 academic year at Western Michigan University. To be eligible, students must have compiled at least a 3.5 grade point average (on a scale of 4.0 being all A's) in at least 14 hours of graded class work. Among them are: Keith Drechsel of 7989 Pine Hollow Dr., Alto and Mary Peterson Combs of 1460 Buttrick, S.E., Ada.

United States, Puerto Rico, Canada and Mexico of Questionable investments that are currently wise spread. For a copy of "investors alert-vacation timesharing", send a self addressed, stamped envelope to the Better Business Bureau, ATTN: Investors Alert, 1 Peoples Bldg., Grand Rapids, MI 49503.

Manager, Ruth Giller, noted that "Timeshare Vacation projects are an attractive, less costly alternative to a second vacation home, but potential buyers should arm themselves with knowledge of just what they are getting into, including all costs involved, who owns the project and the facilities offered. They should also check out exchange programs that promise trades for other, as some promoters claim."

The alert details eight tips investors should consider before investing in a vacation timeshare and provides questions they should have answers to before they buy. The investor alert program, launched in January 1983, is an attempt by Business and Government to warn citizens of the

What makes Community Education programs successful? (Continued from page 4)

## College News...

More than 950 students are included on the dean's list for the fall semester of the 1983-84 academic year at Western Michigan University. To be eligible, students must have compiled at least a 3.5 grade point average (on a scale of 4.0 being all A's) in at least 14 hours of graded class work. Among them are: Keith Drechsel of 7989 Pine Hollow Dr., Alto and Mary Peterson Combs of 1460 Buttrick, S.E., Ada.

## Saranac High School Honor Roll

- 12th GRADE ALL A's Scott Bauman Deb McIntire, Selina Stahl.
- A's & B's Tracey Carigan, Theresa Davis, David Emelander, Chris Freeman, Anne Hazzard, Lisa Kingsley, Esther Mutchler, Andrea Newell, Judy Overbeck, Jill Quinn, Bridgette Teaker, Karen Vargo.
- A's, B's & 1 C Chuck Larsen, Dawn Leslie, Dorrell Priest, Angie Reagan.
- 11th GRADE ALL A's Deb Fawley, Jill Sage.
- A's & B's Watt Batchelor, Angie Burns, Brat Denny, Michelle Harrington, Colleen Jackson, Brenda Longwell, Eric MacDonald, Denise Meyers, Beth Mutschler, Jess Mutschler, Janet Ogle, Stacy Sachen, Kathleen Seiler, Bob Shuiter, Kelly Weikers, Peggy Willison.
- A's, B's & 1 C Eric Jorgensen, Mike Nystrom, Dawn Potter.
- 10th GRADE ALL A's Marcia Davenport, Brian Hopkins.
- A's & B's Susan Geiger, Heidi Livingston, Stephanie Longwell, Blaine Lowetz, Christy Melle, Lydia Niemela, Angie Smit, Russ Tiejema.
- A's, B's & 1 C Doug Eddy, Suzette Flugler, Heather Freeman, Missy Harmon, Krista Keskey, Ron Kietzman, Amy McLeod, Lyn Renwick.
- 9th GRADE ALL A's Lyn Burton Precia Emmons, Leo Garofalo, Karen Seiler, Ann Tichelar.
- A's & B's Mark Bullen, Ann Mary Hazzard, Cindie Hoskin, Lisa Hotchkiss, Liz Kimball, Mary Melcher, Tisha Morey, Greg Murphy, Ron Overbeck, Brenda Pipe, Kristine Sage, Eric Weeks, Ramona Wright.
- A's, B's & 1 C Darcy Benjamin, Tammy Berroza, Traci Bodell, Tami Bowen, Jon DeYoung, Rebecca Fawley, Tammy Hopkins, Emily Jorgensen, Lesa Lott, Scott Miller, Steve Simpson.
- 8th GRADE ALL A's Keith Grant.
- A's & B's Tammy Albright, Shawn Barcelow, Becki Benz, Ginger Biggs, Jeff Borup, Roni Chadwick, Clint Clemens, Lara Coombs, Jill Denny, Chris Gage, Ron Hale, Penny Leslie, Stacie Longwell, Carmen Macdonald, Joy Potter, Kathy Scheid, Jeff Wingard, Tracy Yaw.
- A's, B's & 1 C Michelle Hoopman, Pat Ricket, Tanya Weeks.



## cozy corner

By Roger Brown

I was the kid who sat in the back of the class reading MAD Magazines while the English teachers diagrammed sentences on the blackboard. I nearly spent another year in high school because of my inattentiveness during English. So what does the English dunce do when he seeks a career? He buys a newspaper of course! I've always threatened to print myself some business cards that read, "Roger K. Brown, Editor and Publisher of the Grand Valley Ledger... six muncie ago I cudent even spel editor, no I r wun."

Consequently, my road to writing even passable mulch for this rag has been long and rocky. I've had the benefit of good people on the staff to follow behind me and at least round off the edges of my stuff. But, as I'm sure you've all noticed, with the deadlines we have to meet, and the small staff that we carry, our editing and proofreading has a lot of room for improvement. So that's why I jumped for joy when I ran across this simple list of rules for news writers:

1. Don't use no double negative.
  2. Make each pronoun agree with their antecedent.
  3. Join clauses good, like a conjunction should.
  4. About them sentence fragments.
  5. When dangling, watch your participles.
  6. Verbs has to agree with their subjects.
  7. Just between you and I, case is important, too.
  8. Don't write run-on sentences they are hard to read.
  9. Don't use commas, when they aren't necessary.
  10. Try to not ever split infinitives.
  11. Its important to use your apostrophe's correctly.
  12. Proofread your writing to see if you any words out.
  13. Correct spelling is essential.
- Armed with these new rules. There isn't no way that I can write poor English again never. It sure is a relief to not have to worry about weather I'm making me look stupid because I don't use no good English in my writing no more after reading all this rules that I found the day.
- "Memory is a child walking along a seashore. You never can tell what small pebble it will pick up and store away among its treasured things." -Pierce Harris

ATTEND SERVICES			
<b>ADA COMMUNITY REFORMED CHURCH</b> 7227 Thornapple River Dr. 676-1032 Pastor: JERRY L. JOHNSON Morning Worship 10:00 A.M. Sunday School 11:20 A.M. Evening Worship 6:00 P.M. WE INVITE YOU TO MAKE THIS COMMUNITY CHURCH YOUR CHURCH HOME. WELCOME TO ALL	<b>FRIENDSHIP COUNTRY CHAPEL</b> Old Grange Hall 1019 Grand River Ave. Sunday Services 10:30 A.M. Wednesday Bible Study 7:00 P.M. BOB ROUSH, PASTOR 897-7489	<b>LOWELL BAPTIST CHAPEL</b> (American Legion Hall) 805 E. Main Sunday School 10:00 A.M. Worship Service 11:00 A.M. Wednesday Bible Classes 7:00 P.M. GENE BUTLER SR. PASTOR 897-7268	<b>This Space For Rent</b>
<b>ADA CHRISTIAN REFORMED CHURCH</b> 7152 Bradford St. S.E. 676-1698 REV. ANGIUS M. MACLEOD Morning Worship 9:30 A.M. Sunday School 11:00 A.M. Evening Worship 6:00 P.M.	<b>MISSIONARY CHURCH</b> 10501 Settlewood Ph. 897-7185 Sunday School 9:45 A.M. Worship Service 11:00 A.M. Evening Service 6:00 P.M. Prayer and Bible Study-7:30 P.M. Wednesdays GLENN H. MARKS Foreman Road 897-9110	<b>FIRST BAPTIST CHURCH OF ALTO</b> Corner of 60th Street & Bancroft Avenue Sunday School 10:00 A.M. Morning Worship 11:00 A.M. Jr.-Sr. High Young People 6:30 P.M. Evening Worship 7:00 P.M. Wednesday Bible Study 7:00 P.M. REV. GEORGE L. COON 868-6403 or 868-6912	<b>GALILEE BAPTIST CHURCH OF SARANAC</b> Corner of Orchard & Pleasant Early Service 8:30 A.M. Sunday School 10:00 A.M. Morning Worship 11:00 A.M. Evening Worship 7:00 P.M. Young Peoples Afterglow 8:30 P.M. Wed. Family Night 6:30-8:30 P.M. REV. JAMES FRANK 642-9174 or 642-9274
<b>BETHANY BIBLE CHURCH</b> 3900 East Fulton REV. RAYMOND E. BEFUS Morning Worship 9:50 A.M. (Broadcast 10 A.M. WMAX 1470) Sunday School 11:15 A.M. Evening Service 6:00 P.M. Wednesday Service 7:30 P.M.	<b>CALVARY CHRISTIAN REFORMED CHURCH OF LOWELL</b> 1151 West Main Street - 897-8841 REV. RICHARD VANDEKIEFT Worship Service 10 A.M. & 6 P.M. Sunday School 11:15 A.M. Supervised Nursery During All Services	<b>CHURCH OF THE NAZARENE OF LOWELL</b> 201 North Washington Street REV. WILLIAM F. HURT Church School 10:00 A.M. Morning Worship 11:00 A.M. Evening Service 6:00 P.M. Wednesday Mid-Week Service Jr. Teens, Adults 7:00 P.M. Nursery-Come & Worship With Us	<b>FIRST CONGREGATIONAL CHURCH OF LOWELL</b> (Member United Church of Christ) North Hudson at Spring St., Lowell 897-5906 DR. RICHARD GREENWOOD Morning Worship 10:00 A.M. Church School 10:00 A.M. (Cribbery & Nursery Provided)
<b>FIRST UNITED METHODIST CHURCH OF LOWELL</b> 621 E. Main Street 897-5936 REGULAR HOURS Morning Worship 9:00 A.M. 10:45 A.M. Church School 9:30 A.M. REV. WILLIAM AMUNDSEN, MINISTER Nursery available at both services	<b>GOOD SHEPHERD LUTHERAN CHURCH</b> Corner of Segun & Grand River Morning Worship 8:30 A.M. 11:00 A.M. Sunday School & Adult Bible Class 9:45 A.M. JOSEPH FREMER, PASTOR 897-8307	<b>WHITNEYVILLE CHURCH OF JESUS CHRIST UDNOMINATIONAL</b> 4935 Whitneyville Rd. Ada 49301 Sunday Morn. Worship Service 10:00 A.M. Sunday School 11:00 A.M. Sunday Evening Service 6:00 P.M. Wed. Evening Prayer Service 7:30 P.M. Challenger's Youth Group, Wed 7:30 P.M. PASTOR JAMES GROENDYK	<b>SARANAC COMMUNITY CHURCH</b> (United Church of Christ) 125 Bridge St., Saranac, MI DIAL-A-PRAYER-642-9659 Morning Worship 10:00 A.M. Sunday School 11:15 A.M. THE REV. EDWIN MENDENHALL 642-6322
<b>ST. MARY'S CATHOLIC CHURCH</b> 402 N. Amly MSGNR. JAMES MORAN NEW HOURS Saturday Mass 5:30 P.M. Sunday Mass 9:00 & 11:00 A.M.	<b>TRINITY LUTHERAN CHURCH (LCA)</b> REV. DR. JAMES G. COBB DR. LUTHER R. LIVINGSTON PASTORS 2700 E. Fulton Worship Service 8:30 & 10:45 A.M. Sunday School 9:30 A.M. Nursery Provided - Barrier Free	<b>VERGENNES UNITED METHODIST CHURCH</b> Corner Parnell & Bailey Drive Worship Service 10:00 A.M. Coffee Hour 11:00 A.M. Church School 11:15 A.M. DR. STANLEY H. FORKNER Ph. 531-7942 'LITTLE WHITE CHURCH BUILDS'	<b>FIRST BAPTIST CHURCH OF LOWELL</b> 2275 West Main Street Sunday School 9:45 A.M. Morning Worship 11:00 A.M. Jr. High Youth Group 5:30 P.M. Evening Service 7:00 P.M. Sr. High Youth Group 8:15 P.M. Wednesday Family Hour 7:30 P.M. DR. DARRELL WILSON 897-5300

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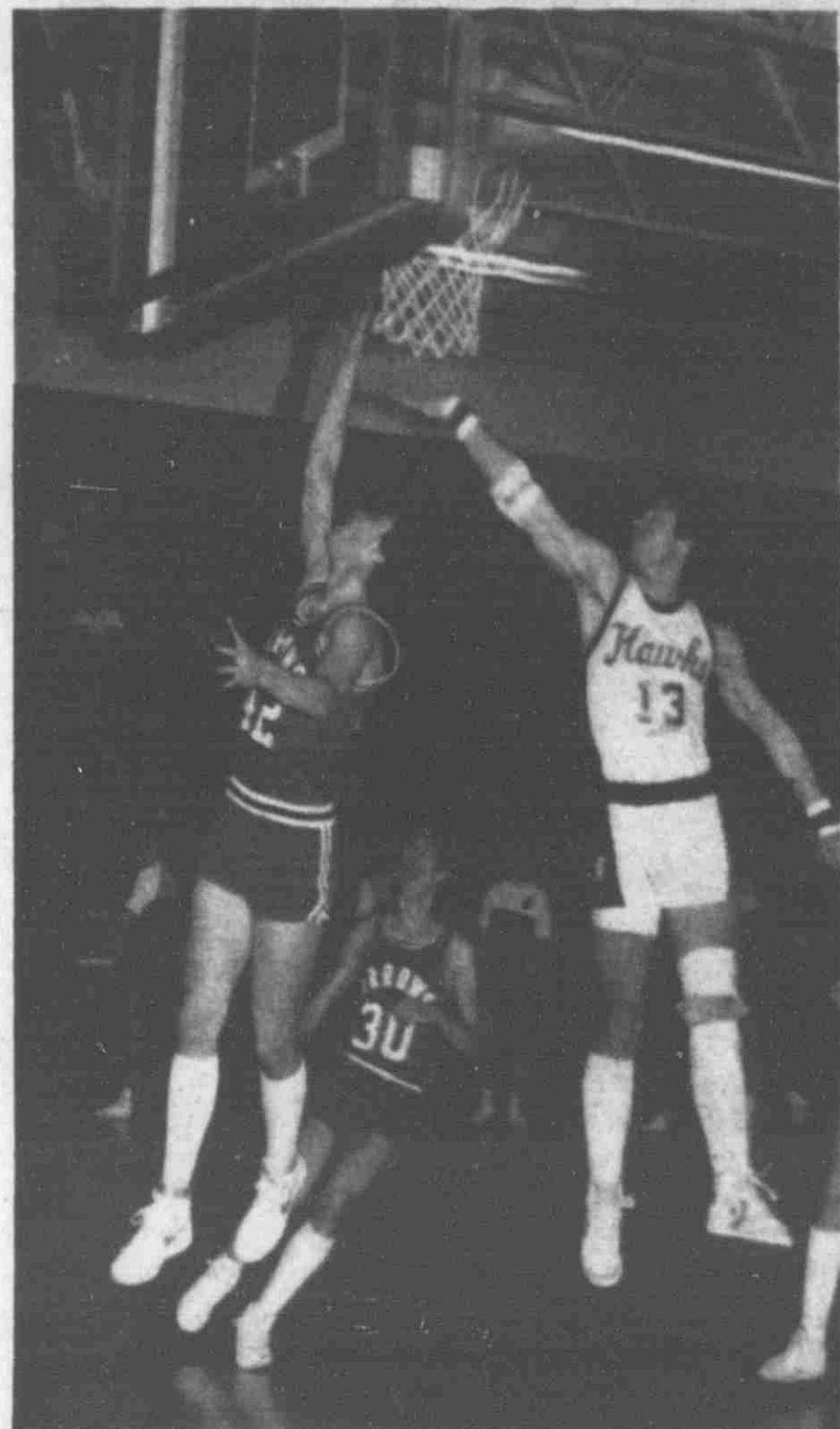
2400 West Main Street • Lowell  
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# Lowell cagers top Sparta lose to Cedar Springs

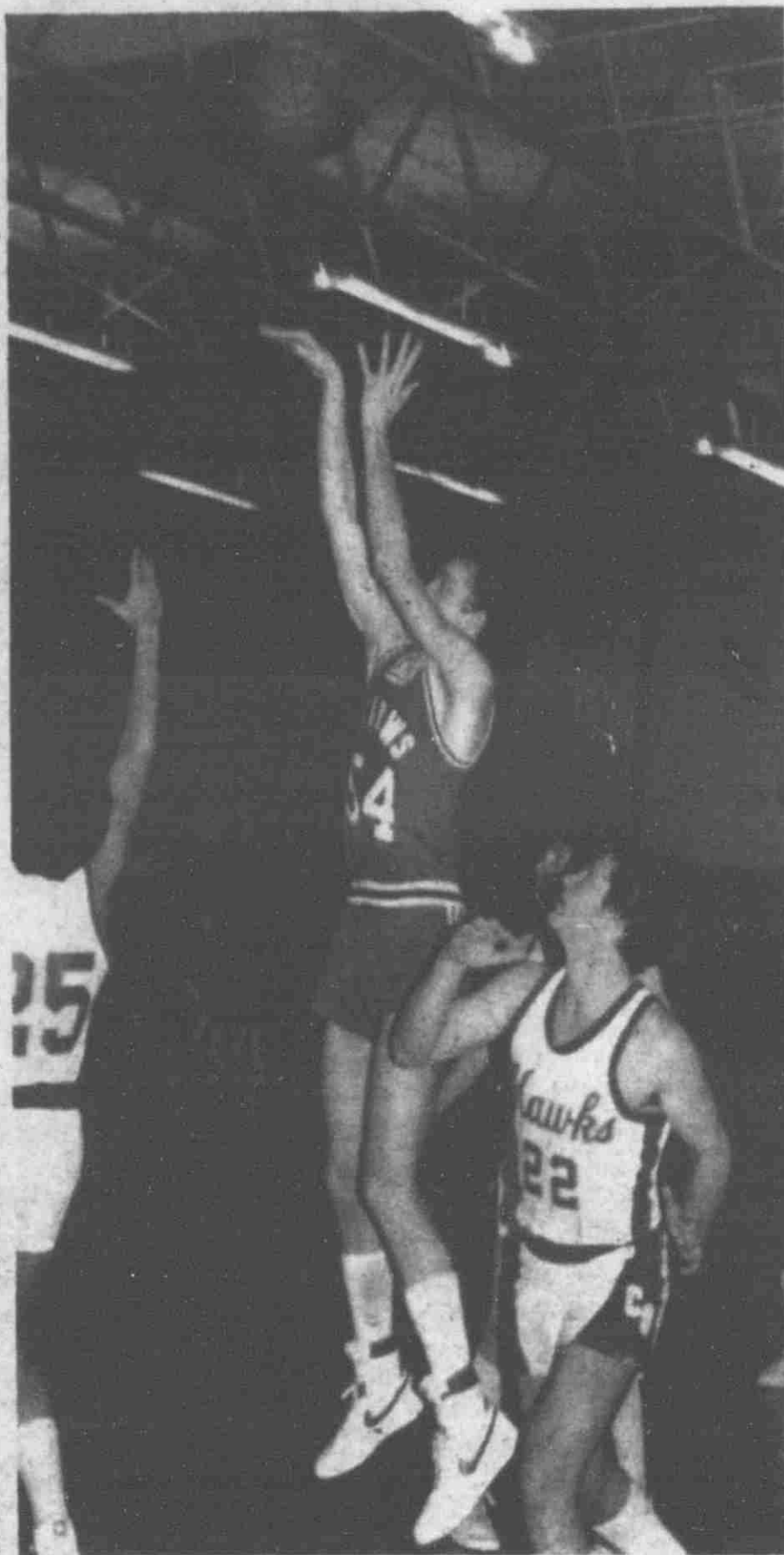
The Lowell Red Arrows traveled to Sparta last Tuesday and were rewarded with a 76-63 victory. The Arrows took control of the game early and built up a 19-13 first quarter lead. They increased that margin to 36-24 at halftime. Jason Barber scored 13 of his game high 21 points in the first half.



David Kryger gets two over the course of the game, as the Lowell Red Arrows lost to Cedar Springs 62-60 last Friday night.

The third quarter saw Lowell blow the game wide open talking a 60-38 score entering the final period. In addition to Barber, Dave Kryger had 16 points and Luka Ivanovic had 11. Jim Hostler and Pat Brown chipped in with 9 apiece.

**CEDAR SPRINGS AT LOWELL**  
For the second time this year the Cedar Springs Red Hawks defeated the Lowell Red Arrows by 2 points, 62-60 last Friday night in Lowell's gym. Lowell maintained the lead throughout



Craig Potter puts this jumper up in a losing effort as the Lowell Red Arrows fell to Cedar Springs for the second time this season.

## Wrestling team No. 1

The Lowell Red Arrow Wrestling team capped a championship season this Saturday at Lakewood High School by winning the final Tri-River Conference Tournament and Conference Title. Twelve Lowell wrestlers placed in the tournament. Fourth place finishers were Chad Blasher, Tim Stepek, and Jeff Durkee. Brett Nagy, Carl Pratt, and Alan Ryder placed third. Tony Huver, Joe Mitchell, and Greg Durkee wrestled their way to second places. Jerry Adams at 119 lbs., Brett Kirby at 145 lbs. and Mark Wilcox at 167 lbs. were crowned Tri-River champions. Lowell had a fine season this year racking up an overall dual record of fourteen victories and nine losses which included a perfect six and zero league record. The Lowell wrestlers placed third in the Olivet Tournament, won the Muskegon Tournament, and captured the Lowell Invitational title as well. Coaches Gary Rivers and John Wilder credit the championship season to a team effort; as most wrestlers participated in a varsity match at least once during the season. Coach Rivers said, "The junior varsity wrestlers were always there when needed, and they made each varsity wrestler work to earn the right to represent Lowell." Both coaches are looking forward to next season as the returning team members along with the incoming freshmen promise to be extremely competitive in the new OK White league. This season the Lowell wrestlers met four of their new league opponents and defeated three of them. Bring them on, the Lowell wrestling team will be ready!

## The basics of Agriculture

There are slightly more than a billion acres of farmland in the United States. That sounds like a lot, but when you divide it by the population, it comes out to an average of 4-1/2 acres per person. Only two of those 4-1/2 acres are suitable for the production of food and fiber. And if most people attempted to grow their food and fiber needs on those two acres, they'd likely starve to death and have no clothes. About 98% of us have a farmer to tend our two acres and it's only through his efficiency in production that we end up getting more food and fiber from our two acres than we can use. What do we do with the rest? We try to sell it overseas and that's beneficial to all of us in more ways than one. Exports keep a farmer's production up and his costs down and that gives us cheaper food. In addition, total farm exports make jobs for more than a million non-farm people in the United States. Your two acres is dwindling in size. Fifty years ago, you had about five acres for food and fiber. With less land, we have to hope that U.S. farmers get even more efficient than they are now. The biggest concern should be the dwindling number of farmers and the dwindling profits from farming. Using today's figures, most farmers can get a better return on their money by putting it in the bank than they can get by using it to farm. That's something for all of us two-acre absentee farmers to worry about.

## Conservation tillage conference

Farmers, get all your questions on Conservation Tillage answered in one day at the Conservation Tillage Conference coming to the Greenville Armory in Greenville, Michigan on Thursday, February 16 starting at 9 A.M. Equipment and Fuel Savings; Site Selection, Soils, Effects on Soil Erosion and Soil Physical Properties; Fertility Practices with Reduced Tillage are the topics to be covered. The last session of the day is by experience farmers called "How We No-Till" and is presented by Al and Ray Rawson, Isabella County farmers. A question and answer session is also planned. Resource persons include Don Griffith, Research and Extension Agronomist from Purdue University, Dave Mengel, Research and Extension Agronomist, Jim Kells, Michigan State University Weed Control Specialist, Ray Black, Farm Management Specialist and Jerry Grigar, Soil Conservation Service Agronomist. To register for the Conference, send your name and \$5 (with lunch) or \$3 (no lunch) to the Ionia Soil Conservation District office, 1201 South State Rd., Ionia 48846 or to the Montcalm Soil Conservation District office, 806 N. State Rd., Stanton, 48888 or phone 616-527-2620.

## New Kent County maps are available for distribution

The Kent County Road Commission now has their 1984 County Road Maps available for distribution to the public. Maps can be picked up at the Kent County Road Commission General Office, 1500 Scribner Avenue, NW, any of the three Road Commission District Garages, the County Clerk and Treasurer's Office or the West Michigan Tourist Association. The road commission will send maps through the mail if the person requesting the map sends 50 cents for postage and handling. The maps are free. Willem Pols, Road Commission Cartographer said that Michigan Litho was awarded the bid for the map printing. There were no major changes in the map other than 44th Street between Breton Avenue and Patterson Avenue being made into a four lane divided roadway and Rivertown parkway (44th Street relocated) in Grandville, a new four lane divided roadway. Other changes included adding provin trails, Wahlfeld and Cutlerville Parks, as well as changing the Coit Avenue Rifle Range to Donald J. Lamoreaux Park. The folding of the map was done by Ray-Don Bindery.

## How can a multiple car family minimize insurance costs? No problem.

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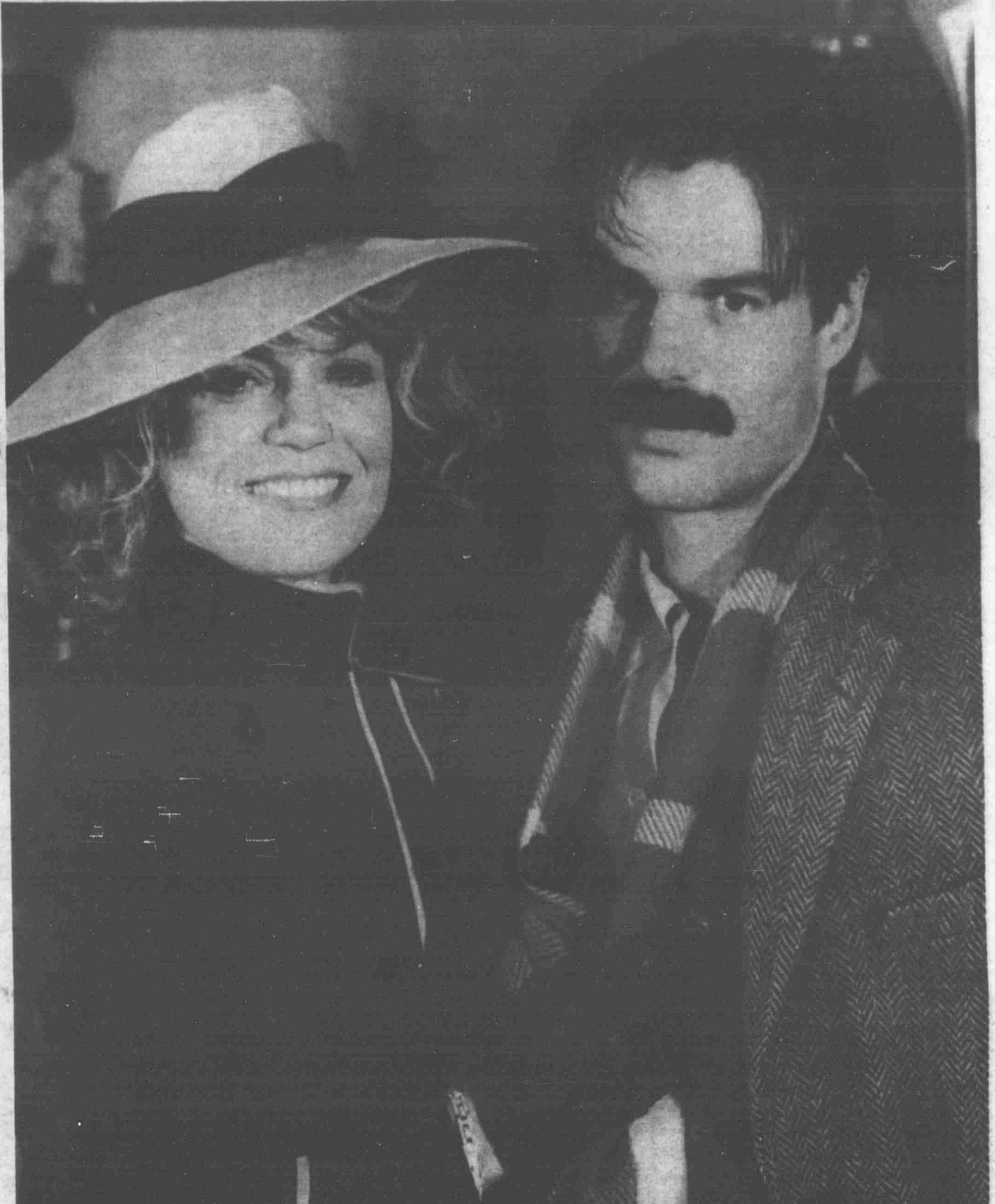
# The Grand Valley Ledger's ...

## TV LISTING MAGAZINE

- Features Complete Listings of Lowell Cable TV Channels On A Daily Basis.
- Special Sports Listings
- Special Daily Movie Listings
- Listings Coincide With Numbers On Your Tuner
- Complete & Easy To Use

### Channels Listed:

WEATHER	Weather	60	(3)
WKZO	Kalamazoo, MI	61	(3)
WUHQ	Battle Creek, MI	62	(17)
WWMA	Grand Rapids, MI	63	(3)
WJIM	Lansing, MI	64	(1)
WOTV	Grand Rapids, MI	65	(1)
WILX	Jackson, MI	66	(1)
WGVC	Allendale, MI	67	(2)
WKAR	E Lansing, MI	68	(2)
WZZM	Grand Rapids, MI	69	(1)
HBO	Home Box Office	70	(HBO)
WTBS	Atlanta, GA	71	(MAX)
CINEMAX	Cinemax	72	(MAX)
USA	USA Network	73	(MAX)
CBN	Christian Network	74	(MAX)
WGN	Chicago, IL	75	(MAX)
ESPN	Sports Network	76	(MAX)
CNN	Cable News Ntwrk	77	(MAX)
None	None	78	(MAX)
CNN 2	Nickelodeon	79	(MAX)
NICK/ARTS	Nickelodeon	80	(MAX)



CONTAINS LISTINGS FOR FRIDAY, FEBRUARY 17 THRU THURSDAY, FEBRUARY 23, 1984

Dyan Cannon and Harry Hamlin star as a mother and son locked in a bitter emotional conflict in "Master of the Game," a nine-hour, three part miniseries based on the novel by Sidney Sheldon, airing Sunday, Feb. 19, Monday, Feb. 20 and Tuesday, Feb. 21 on CBS

## Heritage Meat Market

Prices Good Thru: Sat., Feb. 18th

1400 W. Main, Lowell Ph. 897-7049

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Mon.-Thurs., 8am-9pm  
Fri. & Sat., 8am-10pm  
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All Beef Hamburger ..... \$1.09 lb.  
Extra-Lean Ground Beef.... \$1.79 lb.  
Chopped Sirloin Patties... \$1.89 lb.  
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SEE US FOR: MONEY ORDERS. MICHIGAN BELL & CONSUMERS POWER PAYMENTS. LOTTERY TICKETS

<b>KLEENEX</b> 280 Count Reg. \$1.29 <b>79¢</b>	<b>7-UP, SQUIRT, DR. PEPPER &amp; LIKE</b> 2 Liter 8 Pack Like SQUIRT \$1.99 + Dep.	<b>LAMP OIL</b> 32 Oz. Regular \$1.99 <b>\$1.49</b>
<b>HANKSCRAFT No. 240 COOL VAPOR HUMIDIFIER</b> Reg. \$22.97 <b>\$18.99</b>	<b>PHOTO ALBUM</b> 10 Sheet, 20 Page <b>2/\$3.00</b>	<b>25% OFF ALL REMAINING ICE FISHING POLES, AUGERS AND TIP-UPS</b>

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FRIDAY

SATURDAY

FRIDAY 2/17/84 MORNING 5:00 (HBO) Video Jukebox... 6:00 (HBO) Movie: 'Treasure Island'... 6:30 (MAX) Movie: 'Animatronics'...

FRIDAY'S MOVIES

6:00AM (HBO) - 'Treasure Island'... 6:30AM (MAX) - 'Animatronics'... 9:00AM (HBO) - 'Double Indemnity'... 10:00AM (HBO) - 'Duffy Duck's Movie: Fantastic Island'...

8:00 (HBO) MOVIE: 'Loversick'... 8:30 ESPN's SportsWeek... 9:00 (HBO) MOVIE: 'Double Indemnity'...

FRIDAY 2/17/84

6:00AM (HBO) - 'Treasure Island'... 6:30AM (MAX) - 'Animatronics'... 9:00AM (HBO) - 'Double Indemnity'... 10:00AM (HBO) - 'Duffy Duck's Movie: Fantastic Island'...

6:30 (HBO) MOVIE: 'The Day the Earth Stood Still'... 7:00 (HBO) MOVIE: 'The Day the Earth Stood Still'...

FRIDAY 2/17/84

6:00AM (HBO) - 'Treasure Island'... 6:30AM (MAX) - 'Animatronics'... 9:00AM (HBO) - 'Double Indemnity'... 10:00AM (HBO) - 'Duffy Duck's Movie: Fantastic Island'...

5:00 (HBO) MOVIE: 'Rocky III'... 5:30 (HBO) MOVIE: 'Rocky III'...

FRIDAY 2/18/84

5:00 (HBO) MOVIE: 'Rocky III'... 5:30 (HBO) MOVIE: 'Rocky III'... 6:00 (HBO) MOVIE: 'Rocky III'...

6:00 (HBO) MOVIE: 'Rocky III'... 6:30 (HBO) MOVIE: 'Rocky III'...

FRIDAY 2/18/84

6:00 (HBO) MOVIE: 'Rocky III'... 6:30 (HBO) MOVIE: 'Rocky III'... 7:00 (HBO) MOVIE: 'Rocky III'...

7:00 (HBO) MOVIE: 'Rocky III'... 7:30 (HBO) MOVIE: 'Rocky III'...

FRIDAY 2/18/84

7:00 (HBO) MOVIE: 'Rocky III'... 7:30 (HBO) MOVIE: 'Rocky III'... 8:00 (HBO) MOVIE: 'Rocky III'...

The first woman in America to own and edit a newspaper was Sarah Porter Hillhouse, in 1802. Her paper was Georgia's The Washington Gazette.

SATURDAY'S MOVIES

SATURDAY 2/18/84 6:00AM (HBO) - 'Wild Pony'... 6:30AM (MAX) - 'The Day the Earth Stood Still'...

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SUNDAY 2/19/84

- MORNING
5:00 NCAA Basketball: Indiana at Northwestern
5:15 (HBO) Billy Crystal - A Comic's Line
5:30 Money Week
6:00 (HBO) Captain Kangaroo
6:30 (HBO) Heritage Singers
6:15 (HBO) News Update
6:30 (HBO) Music and the Spoken Word
6:45 (HBO) Rural Route 10
7:00 (HBO) News Update
7:30 (HBO) Money Week
8:00 (HBO) News Update
8:15 (HBO) Money Week
8:30 (HBO) News Update
9:00 (HBO) Money Week

- 10 Jack Van Impe
11 When I Grow Up
12 World Tomorrow
13 Sunday Cartoon Express
14 Newslight '84
15 Greatest Sports Legends
16 NCAA Basketball: Ohio State at Iowa
17 News/Sports/Weather
18 Pinwheel
19 Jerry Falwell
20 LeMay on Family Life
21 Dr. James Kennedy
22 Jimmy Swaggart
23 Jack Van Impe
24 It Is Written
25 Jewish Voice
26 Day of Discovery
27 Big Story
28 Channel 3 Clubhouse
29 Bev. Stanley
30 Bev. Hubbard
31 News/Sports/Weather
32 Jimmy Swaggart
33 Cartoon Carnival
34 (MAX) MOVIE: 'The Girl Can't Help It'
35 Zola Levitt
36 Three Score
37 News/Sports/Weather
38 Calendar
39 Sun/Service
40 Wesleyan Singers

- 41 Oral Roberts
42 Kenneth Copeland
43 Robert Schuller
44 Starcade
45 Fellowship of Encouragement
46 Crossfire
47 W/This Ring
48 (HBO) Sunday Morning
49 Herald of Truth
50 Messages From Calvary
51 Sesame Street
52 Sesame Street
53 Expect a Miracle
54 (HBO) Pee-wee Herman Show
55 Leave It to Beaver
56 Dr. James Kennedy Religion
57 Wild, Wild West
58 Play Your Best Golf
59 News/Sports/Weather
60 News That On TV
61 Daytime 500 JIP
62 Catholic Mass
63 Jerry Falwell
64 Bev. Hubbard
65 News/Sports/Weather
66 Andy Griffith
67 Heritage of Faith
68 NCAA Basketball: North Carolina State at North Carolina
69 Evans and Novak
70 (MAX) MOVIE: 'Down Patrol'
71 Britain's Royal Flying Corps during WWII and the torment of making decisions that could send your comrades to death are depicted in this adventure-drama. Earl Flynn, David Niven, Basil Rathbone, 1938.

- 71 (MAX) MOVIE: 'The 39 Steps'
72 A man becomes involved in an international spy ring in this remake of the 1935 Hitchcock classic. Kenneth More, Taina Elg, Brenda de Banzo, 1950.
73 Sesame Street
74 Robert Schuller
75 (HBO) MOVIE: 'T.A.G. - Assassination Game'
76 Good News
77 (MAX) MOVIE: 'Seven Thieves'
78 'El Cid'
79 'Blue Hawaii'
80 (HBO) 'Stroker Ace'
81 (MAX) 'How to Beat the High Cost of Living'
82 'Two Graves of Kung Fu'
83 'Lawman'
84 'Mr. Moto's Gamble'
85 'The Money Trap'
86 'The Jayne Mansfield Story'
87 'Flame of the Barbary Coast'
88 'The Amazing Howard Hughes'
89 'Sitting Pretty'
90 (HBO) 'Lion of the Desert'
91 'Band of the River'
92 (MAX) 'The Girl Can't Help It'
93 'The Adventures of Robin Hood'
94 'Utah'
95 (HBO) 'International Velvet'
96 (MAX) 'Seven Thieves'
97 'Little Princess'
98 (HBO) 'Sophia's Choice'
99 'Back to Back'
100 (MAX) 'How to Beat the High Cost of Living'
101 (MAX) 'Body and Soul'
102 (HBO) 'Kally's Heroes'
103 (HBO) 'Stroker Ace'
104 (MAX) 'The Jayne Mansfield Story'
105 (HBO) 'Coffee, Tea or Me'
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107 (HBO) 'T.A.G. - Assassination Game'
108 (MAX) 'The Concert for Bangladesh'
109 (HBO) 'Lasin' It'
110 'Value for Money'
111 (MAX) 'The Girl Can't Help It'
112 'Crashing Las Vegas'

- 113 (MAX) MOVIE: 'The Concert for Bangladesh'
114 Jewish Voice
115 News/Sports/Weather
116 News Update
117 At the Movies
118 Money Week
119 (HBO) Not Necessarily the News
120 NCAA Basketball: Seton Hall vs. Villanova
121 Eyes!
122 (HBO) News Update
123 (MAX) MOVIE: 'Lasin' It'
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297 At the Movies
298 Money Week
299 (HBO) Not Necessarily the News
300 NCAA Basketball: Seton Hall vs. Villanova

SUNDAY'S MOVIES

- 6:30AM (HBO) 'International Velvet'
7:00AM (MAX) 'The Rutles'
8:00AM (MAX) 'The Girl Can't Help It'
10:00AM (HBO) 'Down Patrol'
11:00AM (HBO) 'The 39 Steps'
12:00AM (MAX) 'Seven Thieves'
12:30AM (HBO) 'El Cid'
1:00PM (HBO) 'Blue Hawaii'
1:30PM (HBO) 'Stroker Ace'
2:00PM (MAX) 'How to Beat the High Cost of Living'
2:30PM (HBO) 'Two Graves of Kung Fu'
3:00PM (HBO) 'Lawman'
3:30PM (HBO) 'Mr. Moto's Gamble'
4:00PM (HBO) 'The Money Trap'
4:30PM (HBO) 'The Jayne Mansfield Story'
5:00PM (HBO) 'Flame of the Barbary Coast'
5:30PM (HBO) 'The Amazing Howard Hughes'
6:00PM (HBO) 'Sitting Pretty'
6:30PM (HBO) 'Lion of the Desert'
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5:00AM (MAX) 'The Girl Can't Help It'
5:30AM (HBO) 'Crashing Las Vegas'

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265 (HBO) 'Lasin' It'
266 'Value for Money'
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268 'Crashing Las Vegas'

FOR SALE
After you've moved in, call WELCOME WAGON®
After-move problems soon disappear with a WELCOME WAGON visit. It's a special treat that provides you with gifts of welcome, invitations from local businesses you can redeem for more gifts and lots of helpful information.
Relax after the move, you've earned it. Relax with a WELCOME WAGON visit and a friendly greeting. We're glad you're our new neighbor.
Call me to arrange a convenient time for my visit. I'm looking forward to meeting you.
Marj Harding 897-8107
Welcome Wagon

- Sports Page
(MAX) MOVIE: 'Body and Soul'
Changed Lives
News/Sports/Weather
(BNN) News
(HBO) Great Standups
Oral Roberts
Bank Church Proclaims
CBS News
Tud
700 Club
Firing Line
Michigan Outdoors
Jerry Falwell
Twilight Zone
SportsCenter

- Sports Tonight
CBS News
Vogel
MOVIE: 'Kally's Heroes'
The prospect of netting \$16 million in a wild dash behind enemy lines brings out the leadership qualities of a busted officer, Clot Eastwood, Terry Savalas, Don Rickles, 1970.
Healthfield
How the West Was Won
Off the Record
Benny Hill Show
(HBO) MOVIE: 'Stroker Ace'
Contact
Los Great
Road Racing: Los Angeles
Marathon
Inside Business

- (MAX) MOVIE: 'The Jayne Mansfield Story'
Maintenance Shop Blues
Hogan's Heroes
People Who Fish...America
Larry Jones Ministry
News/Sports/Weather
Cold Storage
Mission Impossible
MOVIE: 'Coffee, Tea or Me'
An airline stewardess leads a double life commuting between two husbands, one in Los Angeles, and one in London. Karen Valentine, John Davidson, Michael Anderson, Jr., 1973.
Love Connection
Ret Patrol
New Serendipity Singers
John Osteen

- Solid Gold Special
NBA Basketball: New York at Philadelphia
Style With Blue Kienach
Sports Update
ABC News
With/ing
MOVIE: 'MAGIC TOWN'
A pollster causes trouble for a small town's mid-way of life. James Stewart, Jane Wyman, Kent Smith, 1947.
NCAA Basketball: LaSalle vs. Holy Cross
Zola Levitt
News/Sports/Weather
ABC News
(HBO) MOVIE: 'T.A.G. - Assassination Game'
Health Week

- (MAX) MOVIE: 'The Concert for Bangladesh'
Jewish Voice
News/Sports/Weather
News Update
At the Movies
Money Week
(HBO) Not Necessarily the News
NCAA Basketball: Seton Hall vs. Villanova
Eyes!
(HBO) News Update
(MAX) MOVIE: 'Lasin' It'
(MAX) MOVIE: 'Value for Money'

- A young man lives it up after inheriting his father's fortune. John Gregson, Diana Dora, Donald Pleasence, 1957.
(MAX) MOVIE: 'The Girl Can't Help It'
Sgt. Bilko
Crossfire
Dennis the Menace
Professional Rodeo from Houston, TX
News Update
Media Watch
(MAX) MOVIE: 'Crashing Las Vegas'
An electric shock gives one of the Bowery boys the ability to predict winning numbers. Leo Gorcey, Mary Corley, Don Haggerty, 1956.
Big Story

MONDAY 2/20/84

- (HBO) Great Standups
(MAX) MOVIE: 'The Rutles'
MOVIE: 'The Baby and the Battleship'
Excitement starts when two sailors smuggle a baby aboard their ship. John Mills, Richard Attenborough, Marilyn Garrett, 1956.
NCAA Basketball: North Carolina State at North Carolina

- (MAX) MOVIE: 'The Bridge on the River Kwai'
(HBO) MOVIE: 'The Pirates of Penzance'
MOVIE: 'She's Back on Broadway'
A fading Hollywood star returns to Broadway and finds that dealing with the director is her biggest challenge. Virginia Mayo, Gene Nelson, Frank Lovejoy, 1953.
NCAA Basketball: Ohio State at Iowa

- (MAX) Max Trax #1
(HBO) MOVIE: 'Liar's Moon'
(MAX) MOVIE: 'Cassy's Shadow'
MOVIE: 'She's Back on Broadway'
A fading Hollywood star returns to Broadway and finds that dealing with the director is her biggest challenge. Virginia Mayo, Gene Nelson, Frank Lovejoy, 1953.
NCAA Basketball: Ohio State at Iowa

- The Tomorrow People
ABC News
ABC News
NBC News
Business Report
Carol Burnett
Riflemen
WKRP in Cincinnati
Mr. Wizard's World
You Asked For It
Entertainment Tonight
Fantasy Island
Three's Company
Joker's Wild
WKRP in Cincinnati
Business Report
MacNeil/Lehrer Newshour
Family Feud
Hogan's Heroes
Riflemen
Alias Smith and Jones
Barney Miller
SportsCenter
Mannix
You Can't Do That On TV
The Tax Dangler
Let's Make a Deal
M\*A\*S\*H
Wheel of Fortune
Peggle's Court
The World of Animals
PM Magazine
(HBO) Fraggie Rock
Senford and Son
Dragnet
Jeffersons
1984 Slam Dunk Champ.
Crossfire
The Third Eye
Master of the Game Part 2
MOVIE: 'Superman II'
Superman must choose between his love for Lois Lane and his pledge to protect Earth when the criminal take over the U.S.A. Christopher Reeve, Margot Kidder, Gene Hackman, 1980.

- (MAX) MOVIE: 'The Bridge on the River Kwai'
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NCAA Basketball: Ohio State at Iowa

- Life of Riley
Burns & Allen
SportsCenter
700 Club
INN News
NCAA Basketball: Providence at Connecticut
Freeman Reports
First Edition
Radio 1990
Laugh-In
Handmade in America
Hot Spots
Protectors
Newnight Update
(MAX) MOVIE: 'Sabaka'
A young man, an elephant and a tiger join forces to oppose a cult of the walkers in India. Boris Karloff, Victor Jory, Reginald Denny, 1955.
(MAX) MOVIE: 'Whistle Down the Wind'
(HBO) MOVIE: 'The Pirates of Penzance'
Ross Bagley
MOVIE: 'The Bowery Champs'
The 'gang' solves a murder. Leo Gorcey, 'East Side Kids' 1944.

MONDAY'S MOVIES

- (MAX) 'The Rutles'
'The Baby and the Battleship'
'The Bridge on the River Kwai'
'The Pirates of Penzance'
'The Unguarded Moment'
'Liar's Moon'
'Cassy's Shadow'
'She's Back on Broadway'
'Daffy Duck's Movie: Fantastic Island'
'Animapalooza'
'The Baby and the Battleship'
'In Old California'
'Kiss Me Deadly'
'In Love and War'
'Lovevick'
'Whistle Down the Wind'
'The Pirates of Penzance'
'Cassy's Shadow'
'Superman II'
'Singin' in the Rain'
'The Blue Knight'
'The Bridge on the River Kwai'
'Liar's Moon'
'Black Emanuelle'
'Man with Two Brains'
'Countdown'
'Paradise'
'Secret Ways'
'HBO) 'Parced Vengeance'
'City for Conquest'
'Max On the Roof'
'Liar's Moon'
'Sabaka'
'MAX' 'Whistle Down the Wind'
'HBO) 'The Pirates of Penzance'
'The Bowery Champs'

- (MAX) MOVIE: 'The Bridge on the River Kwai'
(HBO) MOVIE: 'The Pirates of Penzance'
MOVIE: 'She's Back on Broadway'
A fading Hollywood star returns to Broadway and finds that dealing with the director is her biggest challenge. Virginia Mayo, Gene Nelson, Frank Lovejoy, 1953.
NCAA Basketball: Ohio State at Iowa

- (MAX) MOVIE: 'The Bridge on the River Kwai'
(HBO) MOVIE: 'The Pirates of Penzance'
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A fading Hollywood star returns to Broadway and finds that dealing with the director is her biggest challenge. Virginia Mayo, Gene Nelson, Frank Lovejoy, 1953.
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# PROCEEDINGS

of the  
Kent County Board of Commissioners  
Regular February, 1984 Meeting

February 1, 1984

The Kent County Board of Commissioners met pursuant to adjournment.

Called to order by Vice Chairperson Margaret E. Byington.

Roll called:  
Present: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Absent: Chairperson Buth - 1 (explained)  
Quorum present.

Commissioner Vaughn introduced Reverend Dante Venegas, Pastor of Madison Square Christian Reformed Church, who gave the invocation.

Those present united in the Pledge of Allegiance to the Flag.

Vice Chairperson Byington read a card from Sue Platte, thanking the Commission for the plant she received during her hospital stay.

Commissioner Martin Buth reported Chairperson Richard Buth is doing well and expects to go home from the hospital on Thursday or Friday.

Commissioner Kuhn moved the approval of the minutes of the previous meeting, January 3, 1984 with two corrections. The comments regarding Resolution No. 1-84-08 regarding General Fund Year End Transfers should be read "1983" instead of 1984, and on the appointments to Boards and Commissions by the County Board, in addition to Commissioner Oppawal dissenting were Commissioners Kuhn and Kempker. Seconded by Commissioner Bandstra.

Motion carried.  
A report of the Finance Committee of their meetings of December 27, 1983 through January 24, 1984 was presented: (All have received copies and copies are on file in the Office of the County Clerk.)

Commissioner DeKraker moved the report be received, concurred in, and filed. Seconded by Commissioner Lorch. Motion carried by the following vote:

Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Nays: None.  
Under Public Comment, Robert McKown, ombudsman for Citizens for Better Care, expressed concern about the lack of Air Conditioning for patients at Kent Community Hospital.

Vice Chairperson Byington suggested he contact Commissioner Wahlfeld and attend a Buildings, Parks and Transportation Committee meeting.

Mr. Herb Start, Chief Executive Officer of Pine Rest, gave an update on their management of Recycle Unlimited and urged the Commissioners to support educating the public so they can prove that recycling can be financially self-supporting.

Jack Bridges, an Insulation Manufacturer in Comstock Park, Michigan, objected to Recycle Unlimited selling paper to a firm in Illinois and stated he cannot compete if Kent County subsidizes Recycle Unlimited. He stated he had to lay off 23 workers about three weeks ago.

Fred Henderson of Nu Wool Insulation echoed Mr. Bridges' comments and felt the paper should be kept locally.

Mr. Richa stated he is a Volunteer for the Recycling Program. He feels the program is just getting started and results will not be seen for a couple of years.

Resolution No. 2-84-18 regarding an 18 month Labor Contract with the Registered Nurses, was presented: (All have received copies.)

### RESOLUTION BY COMMISSIONER BLAKESLEE

WHEREAS, your Bargaining Committee, acting on behalf of the Board of Commissioners and those departments employing registered nurses, has agreed on a proposed eighteen month contract, covering the period January 1, 1984 to June 30, 1985 inclusive and

WHEREAS, this proposed contract has been ratified by the members of the Registered Nurses Staff Council, and

WHEREAS, salary and fringe benefit increases will result in estimated additional costs of \$129,107 for 1984 and \$59,632 in 1985, and

WHEREAS, the approval of this proposed eighteen month contract with the Registered Nurses Staff Council is recommended by the Bargaining Committee and the Personnel, Safety and Social Services Committee for approval.

NOW, THEREFORE, BE IT RESOLVED that the Kent County Board of Commissioners hereby approve and ratify said proposed contract, and

BE IT FURTHER RESOLVED that the benefits of this contract including salary increases, be extended to those registered nurses excluded from the bargaining unit because of supervisory responsibility.

Commissioner Blakeslee moved the adoption of the resolution. Seconded by Commissioner Wahlfeld.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Chairperson Byington - 20.

Commissioner DeVriendt moved the approval of the Road Commission recommendation of the appointment of Ronald D. Sysma to the Public Works Board. Seconded by Commissioners Wahlfeld and Somerville.

Motion carried unanimously.  
Resolution No. 2-84-23 regarding Revenue Sharing expenditures was presented: (All have received copies.)

### RESOLUTION BY COMMISSIONER DEKRAKER

WHEREAS, this Board of Commissioners has heretofore adopted a revenue sharing plan for the years 1972 through 1984, and

WHEREAS, in accordance with said plan, all expenditures must first be approved by this Board of Commissioners, and

WHEREAS, there is attached hereto marked Exhibit A and made a part hereof, the requests for expenditures to be authorized at the February meeting of the Kent County Board of Commissioners.

NOW, THEREFORE, BE IT RESOLVED that the Kent County Controller take such action as may be necessary to properly allocate these expenditures for the United States Department of Treasury.

Some people believe that a baby born between the 21st and 24th of any month will have good luck on the 13th day of the month.

### EXHIBIT A

Department	Item	Amount	Fin. Com. Approval Date
63rd District Court	Add'l Cost on File Cabinets	\$ 130.00	1-17-84
Sheriff	Rescue Rope Device	700.00	1-17-84
Child Haven	Beds & Drapes	10,500.00	1-17-84
Clerk	Electronic Typewriter	2,150.00	1-24-84
Drain Commission	Conf. Table & Chairs	2,500.00	1-24-84
Sheriff	Radios	4,870.00	1-24-84
	Total	20,850.00	

Commissioner DeKraker moved the adoption of the resolution. Seconded by Commissioner Marsh.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Nays: None.  
Resolution No. 2-84-15 regarding a transfer of \$6,500 from the General Fund Contingent Account to the appropriate fund in the Department of Public Works for Solid Waste Management Planning Act 641 was presented: (All have received copies.)

### RESOLUTION BY COMMISSIONER SIETSEMA

WHEREAS, the Kent County Board of Public Works has reviewed the scope and funding of various Solid Waste Planning and Resource Recovery programs implemented in the past few years, and

WHEREAS, currently these programs are funded from revenues collected at County operated landfills over and above the amount required for the day-to-day operations of the landfill facilities, and

WHEREAS, the Board of Public Works has requested consideration of funding of the Solid Waste Planning and Resource Recovery programs by the County General Fund because of the County-wide benefit derived, and

WHEREAS, the Finance Committee recommends a General Fund Contingent Account transfer of \$6,500 to the Solid Waste Fund for Solid Waste Management Planning under Public Act 641.

NOW, THEREFORE, BE IT RESOLVED that the Kent County Board of Commissioners approve a \$6,500 General Fund Contingent Account transfer to the appropriate fund in the Department of Public Works for Solid Waste Management Planning under Public Act 641, and

BE IT FURTHER RESOLVED that this program be included in the 1985 Budget process.

Commissioner Sietsema moved the adoption of the resolution. Seconded by Commissioner Pupil.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Nays: None.  
Resolution No. 2-84-14 regarding a transfer of \$18,000 from the General Fund Contingent Account to the appropriate fund in the Department of Public Works for the Kent/Ottawa Resource Recovery Project was presented: (All have received copies.)

### RESOLUTION BY COMMISSIONER SIETSEMA

WHEREAS, the Kent County Board of Public Works has reviewed the scope and funding of various Solid Waste Planning and Resource Recovery programs implemented in the past few years, and

WHEREAS, currently these programs are funded from revenues collected at County operated landfills over and above the amount required for the day-to-day operations of the landfill facilities, and

WHEREAS, the Board of Public Works has requested consideration of funding of the Solid Waste Planning and Resource Recovery programs by the County General Fund because of the County-wide benefit derived, and

WHEREAS, the Finance Committee recommends a General Fund Contingent Account transfer of \$18,000 to the Solid Waste Fund for the Kent/Ottawa Resource Recovery Project.

NOW, THEREFORE, BE IT RESOLVED that the Kent County Board of Commissioners approve a \$18,000 General Fund Contingent Account transfer to the appropriate fund in the Department of Public Works for the Kent/Ottawa Resource Recovery Project.

Commissioner Sietsema moved the adoption of the resolution. Seconded by Commissioner Somerville.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Nays: None.  
Commissioner Bandstra introduced new resolution No. 2-84-27 approving the transfer of \$101,920 from the General Fund Contingent Account to the appropriate fund in the Department of Public Works for education and promotion of Resource Recovery and Recycling and moved its adoption. (All have received copies.)

### RESOLUTION BY COMMISSIONER BANDSTRA

WHEREAS, the Kent County Board of Public Works has reviewed the scope and funding of various Solid Waste Planning and Resource Recovery programs implemented in the past few years, and

WHEREAS, currently these programs are funded from revenues collected at County operated landfills over and above the amount required for the day-to-day operations of the landfill facilities, and

WHEREAS, the Board of Public Works has requested consideration of the Solid Waste Planning and Resource Recovery programs by the County General Fund because of the County-wide benefit derived, and

WHEREAS, the Board of Public Works has requested consideration of the Solid Waste Planning and Resource Recovery programs by the County General Fund because of the County-wide benefit derived, and

WHEREAS, the 1984 cost for salaries, fringe benefits and public education material will be \$101,920.

NOW, THEREFORE, BE IT RESOLVED that the Kent County Board of Commissioners approve a \$101,920 General Fund Contingent Account transfer to the appropriate fund in the Department of Public Works for education and promotion of Resource Recovery and Recycling, and

BE IT FURTHER RESOLVED that this program be included in the 1985 Budget process.

Commissioner Somerville seconded the motion to adopt. Commissioner Blakeslee reviewed the events leading to this request and urged its adoption.  
Commissioner Sietsema made the following comments: "We had a few people here this morning under Public

Comment from very worthy organizations. Many members of this County Board are supporters of those organizations and have been through the years. Three of us sit on the Finance Committee. In recent days I have received letters, comments and calls that "this appropriation is very necessary" and "please don't let this go down the tube." The political elements begin to manifest themselves in this, an election year. Last Friday I urged everyone to begin looking at the Budget Book and we would look immediately that Recycle Unlimited, which comes under the Department of Public Works, was included in the Budget. In July, we had Budget Hearings and this question did not come up. It was never discussed. It was unheard of. We approved the budget in October of 1983 and nothing was stated at that time. There were no problems at all as far as anyone was concerned.

"If you look at the revenue estimates and the tonnage, you will see the dollars and cents listed under revenues. The Department of Public Works can meet the Budget on the tipping fees, especially at \$9.35. Some felt the Department could get by with \$9.00, and I could agree. No member of this Board will allow this contract to go down the tube. For unknown reasons, last December someone decided to request an additional amount of \$200,000 plus to be taken from the General Fund to pay for recycling and tipping under Act 641. The question before us is, are we going into the General Fund for this purpose? Each year since 1980 the County Board has voted for Recycling. If we vote "no" on this proposal, someone will brand us as being against Recycling which is not true. In 1981 we had an urgent meeting of the Board at the airport on the subject of Landfills. We were told the matter was urgent and that the Plainfield Landfill would be filled by October, 1982. We were told that we had to act immediately and that if we had to go through a bond issue, it would be too late. We were asked for money from the General Fund so the land could be purchased. Approval was given.

"The Plainfield Landfill is still open. Minutes of the Public Works Board dated December 12, 1983 show that Supervisors Donald Lamoreaux and Beverly Rekeny appeared to ask when the County was going to close the Plainfield Landfill. They reminded the Board that in the contract with the Township it was to be closed in 1985. They were informed that plans were to operate the facility to June, 1987. In the past few weeks I have made an intensive study of some of the various assets of the Department of Public Works. I went into the manpower situation, location of dumps and mileage to dumping sites. I also talked with an official of the State of Michigan. The Heredia was castigated for being alarmists although there is a problem at the Plainfield site caused by pollution. I have been informed by the State that the Plainfield dump will be closed by September 1 of this year possibly, and at the latest in September. That means we will have one site down if they insist that it be closed. It bothers me when I have to find out from the Grand Rapids Press that we have a pollution problem, and we should hold a Skull Session to discuss the proposals before us. We can vote on the matter today if you wish or table it or refer it back to committee for recommendation. But if we look back, we learned a lesson from the Kentwood Landfill and from the Sparta Landfill. You would think that the Department of Public Works would have had enough knowledge at the time when the Plainfield Landfill was developed and that it would have been done properly. It is my information that even the linings were put in incorrectly. Bulldozers ripped up some of the liners. This messed-up landfill could cost us millions if we get sued any type of litigation.

"Before we dip into the General Fund for Recycling, I feel it is my duty as a County Commissioner, since I am responsible to the taxpayers and to the residents of this County, to keep the environment clean and by so doing, I am beginning to accomplish my purpose here. I feel that we move any further on these two resolutions before us, we should have a Skull Session. I don't want the Department of Public Works to tell me what is going on because they have prevaricated to us before. I feel we should call in the people from the Department of Natural Resources to appear before the Board so that we can question them and get the full impact of the problems before the County. Are we faced with hundreds of thousands of dollars, or perhaps millions? Then we can begin to solve our problems through common sense. This is not going down the tube if we don't act this morning. I hope we can come to a meeting of the minds with the people here who need the paper also. If we have to vote this morning, I will be forced to vote "no" because the full range of problems have not been divulged to this County Board."

Commissioner Kuhn agreed that a Skull Session would be a good idea, but the Board is not discussing management of the Department of Public Works on this morning. The item being discussed is whether or not the Board chooses to take money from the General Fund to support this program. She called for the question. Seconded by Commissioner Somerville.

Commissioner Kuhn's call for the question carried by the following vote:  
Yeas: Bandstra, Blakeslee, DeKraker, DeVriendt, Kempker, Kuhn, Laninga, Lorch, Marsh, Oppawal, Pupil, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 15.

Nays: Boerema, Martin Buth, Gainey, Lamoreaux, Sietsema - 5.  
Commissioner Bandstra's motion to adopt the resolution carried by the following vote:  
Yeas: Bandstra, Blakeslee, Martin Buth, DeVriendt, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 16.

Nays: Boerema, DeKraker, Gainey, Sietsema - 4.  
Commissioner Wahlfeld felt if paper is being shipped out of the City and local people are being put out of work, the Committee should take a good look at it.

Vice Chairperson Byington directed the matter back to the Public Works Board for their consideration.  
Commissioner Bandstra introduced new Resolution No. 2-84-28, giving approval to the transfer of \$70,000 from the General Fund Contingent Account to the appropriate fund in the Department of Public Works based on the contract with Recycle Unlimited and moved its adoption. (All have received copies.)

### RESOLUTION BY COMMISSIONER BANDSTRA

WHEREAS, the Kent County Board of Public Works has reviewed the scope and funding of various Solid Waste Planning and Resource Recovery programs implemented in the past few years, and

WHEREAS, currently these programs are funded from revenues collected at County operated landfills over and above the amount required for the day-to-day operations of the landfill facilities, and

WHEREAS, the Board of Public Works has requested consideration of the Solid Waste Planning and Resource Recovery programs by the County General Fund because of the County-wide benefit derived, and

WHEREAS, the Finance Committee recommends a General Fund Contingent Account transfer of \$70,000 to the Solid Waste Fund for the Kent/Ottawa Resource Recovery Project.

NOW, THEREFORE, BE IT RESOLVED that the Kent County Board of Commissioners approve a \$70,000 General Fund Contingent Account transfer to the appropriate fund in the Department of Public Works for the Kent/Ottawa Resource Recovery Project.

Commissioner Bandstra moved the adoption of the resolution. Seconded by Commissioner Somerville.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Nays: None.  
Resolution No. 2-84-14 regarding a transfer of \$18,000 from the General Fund Contingent Account to the appropriate fund in the Department of Public Works for the Kent/Ottawa Resource Recovery Project was presented: (All have received copies.)

Commissioner Sietsema moved the adoption of the resolution. Seconded by Commissioner Pupil.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Nays: None.  
Resolution No. 2-84-14 regarding a transfer of \$18,000 from the General Fund Contingent Account to the appropriate fund in the Department of Public Works for the Kent/Ottawa Resource Recovery Project was presented: (All have received copies.)

Commissioner Sietsema moved the adoption of the resolution. Seconded by Commissioner Pupil.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Nays: None.  
Resolution No. 2-84-14 regarding a transfer of \$18,000 from the General Fund Contingent Account to the appropriate fund in the Department of Public Works for the Kent/Ottawa Resource Recovery Project was presented: (All have received copies.)

Commissioner Sietsema moved the adoption of the resolution. Seconded by Commissioner Pupil.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Nays: None.  
Resolution No. 2-84-14 regarding a transfer of \$18,000 from the General Fund Contingent Account to the appropriate fund in the Department of Public Works for the Kent/Ottawa Resource Recovery Project was presented: (All have received copies.)

Commissioner Sietsema moved the adoption of the resolution. Seconded by Commissioner Pupil.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Nays: None.  
Resolution No. 2-84-14 regarding a transfer of \$18,000 from the General Fund Contingent Account to the appropriate fund in the Department of Public Works for the Kent/Ottawa Resource Recovery Project was presented: (All have received copies.)

Commissioner Sietsema moved the adoption of the resolution. Seconded by Commissioner Pupil.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Nays: None.  
Resolution No. 2-84-14 regarding a transfer of \$18,000 from the General Fund Contingent Account to the appropriate fund in the Department of Public Works for the Kent/Ottawa Resource Recovery Project was presented: (All have received copies.)

Commissioner Sietsema moved the adoption of the resolution. Seconded by Commissioner Pupil.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Nays: None.  
Resolution No. 2-84-14 regarding a transfer of \$18,000 from the General Fund Contingent Account to the appropriate fund in the Department of Public Works for the Kent/Ottawa Resource Recovery Project was presented: (All have received copies.)

Commissioner Sietsema moved the adoption of the resolution. Seconded by Commissioner Pupil.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

Nays: None.  
Resolution No. 2-84-14 regarding a transfer of \$18,000 from the General Fund Contingent Account to the appropriate fund in the Department of Public Works for the Kent/Ottawa Resource Recovery Project was presented: (All have received copies.)

Commissioner Sietsema moved the adoption of the resolution. Seconded by Commissioner Pupil.

Motion carried by the following vote:  
Yeas: Bandstra, Blakeslee, Boerema, Martin Buth, DeKraker, DeVriendt, Gainey, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Sietsema, Somerville, Vaughn, Wahlfeld, Vice Chairperson Byington - 20.

BE IT FURTHER RESOLVED that this program be included in the 1985 Budget process.  
Seconded by Commissioner Somerville.

Commissioner Gainey stated he is in favor of the Recycling Program. However, he feels these requests for these amounts of money are the responsibility of the Department of Public Works and he says this is a raid on the General Fund and we are opening Pandora's Box.

Commissioner Marsh stated she will reluctantly support Resolution No. 2-84-28, but with a message to the Department of Public Works that she hopes this does not initiate another increase in the dumping fees.

Vice Chairperson Byington stated this comment will be referred to the Department of Public Works.  
Commissioner Bandstra's motion to adopt carried by the following vote:  
Yeas: Bandstra, Blakeslee, Martin Buth, DeVriendt, Kempker, Kuhn, Lamoreaux, Laninga, Lorch, Marsh, Oppawal, Pupil, Somerville, Vaughn, Wahlfeld, Vice Chairman Byington - 16.

Nays: Boerema, DeKraker, Gainey, Sietsema - 4.  
Resolution No. 2-84-17 regarding 1984 Discretionary Fund Allocations was presented: (All have received copies.)

### RESOLUTION BY COMMISSIONER BOEREMA

WHEREAS, the Kent County Board of Commissioners has asked the Social Services Board to study and recommend how Kent County should allocate its appropriation of \$225,000 of discretionary funds for human services in Kent County for the year 1984, and

WHEREAS, the Social Services Board has made its recommendations in accordance with the list attached hereto, and

WHEREAS, the Finance Committee has reviewed this recommendation and recommends approval.

NOW, THEREFORE, BE IT RESOLVED that the Kent County Board of Commissioners hereby allocates its 1984 discretionary funds for human services in Kent County as indicated on the list attached hereto.

### 1984 KENT COUNTY DISCRETIONARY FUNDS REQUESTS

	1983 ALLOCATION	1984 REQUEST	1984 ALLOCATION
1. Advisory Center for Mental Health and Aging Friendship Place	\$ 10,000	\$ 20,000	\$ 15,000
2. American Red Cross Motor Services	-0-	11,000	-0-
3. Catholic Social Services The Compass Program	-0-	30,000	-0-
4. Citizens for Better Care Patient Advocacy Outreach	4,000	8,000	5,000
5. Community Center, Inc. Neighborhood Partners	10,000	20,000	15,000
6. Dwelling Place of Grand Rapids, Inc. Housing Referral Services	9,000	18,000	12,000
7. Ex-Offenders' Contact Center Emergency/Crisis Services for Ex-Offenders	-0-	20,000	5,000
8. Family Outreach Center Individual/Family Counseling	10,000	25,000	12,500
9. Grand Rapids Area Council on Ecumenism Widowed Persons Service	3,000	11,560	3,000
10. Grand Rapids Center for Independent Living - Physically Handicapped Support Services	5,000	24,570	12,000
11. Grand Rapids Intertribal Council Indian Food and Nutrition Project	5,000	10,000	5,000
12. Grand Rapids Urban League, Inc. Housing and Community Services	5,000	10,000	8,000
13. Hispanic Center of Western Michigan Spanish-Speaking Information Project	3,500	24,586	12,000
14. Home Repair Services of Kent County Seniors Minor Home Repair	-0-	25,000	-0-
15. Kent Community Action Program County Outreach Unit	28,000	52,233	-0-
16. Michigan Economics for Human Development Crisis Intervention Services	3,500	3,500	3,500
17. Rockford Community Center Emergency Food & Clothing Project	-0-	5,000	5,000
18. Salvation Army Emergency Family Housing	20,000	25,000	20,000
19. Salvation Army Men's Community Shelter	25,000	25,000	25,000
20. Senior Neighbors, Inc. Senior Center Services	28,000	50,000	28,000
21. South Wyoming Senior Center Transportation</			



# 1984 is a Leap Year

WHEREAS, the Legislative, Judicial and Taxation Committee reviewed the contents of H.B. 5128 and the recommended amendments as proposed by the Mental Health Board and agreed that H.B. 5128 should be supported with the amendments as stated.

NOW, THEREFORE, BE IT RESOLVED that the Kent County Board of Commissioners urge the State Legislature to adopt H.B. 5128 with the above-described amendments.

Commissioner Bandstra moved the adoption of the resolution. Seconded by Commissioner Gainey.

Motion carried unanimously.

Resolution No. 2-84-26, designating February as "National Black History Month" was presented: (All have received copies.)

## RESOLUTION BY COMMISSIONER VAUGHN

WHEREAS, Congress has authorized and requested the President of the United States to issue a proclamation for observance of the month of February as "National Black History Month," and

WHEREAS, black Americans have been a significant part of this country's economic, cultural and social history since its inception, and

WHEREAS, it is the desire of the Kent County Board of Commissioners to join the rest of the country in honoring the contributions of black Americans - both past and present, and

WHEREAS, the Kent County Board of Commissioners wishes to publicly acknowledge the valuable efforts of our black American citizens and to express a sincere appreciation to black Americans for their important contributions, and

WHEREAS, we support the need to awaken and strengthen the untapped potentials of many black Americans, and

WHEREAS, the Kent County Board of Commissioners expresses its dedication to continuing support of black Americans' achievements.

NOW, THEREFORE BE IT RESOLVED, that the Kent County Board of Commissioners joins the United States Congress in designating the month of February as "National Black History Month."

Commissioner Vaughn read the resolution and moved its adoption. Seconded by Commissioner Gainey.

Motion carried unanimously.

Vice Chairperson Byington called attention to a letter giving the Michigan Association of Counties and National Association of Counties Conference Schedule.

Commissioner Kuhn called attention to a new letter and brochure regarding the organization CHLD and asked that the Commissioners look it over and pass the information on to persons who are interested. She stated this organization is now working closely with the Friend of the Court.

Commissioner Lorch introduced East Grand Rapids City Commissioner Lois H. Moseley.

Commissioner DeVriendt moved to adjourn, subject to call of the Chairperson, and to Friday, March 2, 1984 at 9:00 a.m. for a Committee of the Whole Meeting, and to Wednesday, March 7, 1984 at 9:00 a.m. for an Official Meeting. Seconded by Commissioner Marsh.

Motion carried.

Commissioner Lorch introduced East Grand Rapids City Commissioner Lois H. Moseley.

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Motion carried.

Almost lost among the literary blitz of Orwellian predictions for 1984 is that it's a "leap year," the astronomical phenomenon that plays havoc with appointment making and checkbook dating.

With rare exceptions, says a University of Michigan astronomer, every fourth year extends to 366 days with February becoming 29 days long.

"The custom of adding a 'leap day' is part of an attempt to keep the artificial year computed by our Gregorian calendar closely aligned with the natural year, the astronomical year of the four seasons on which our timekeeping system is based," explains Prof. Richard G. Teske.

The astronomical year, as viewed from the Earth, is the length of time in which the sun moves once around the sky, starting from the returning to the point where it crosses the equator. When the sun reaches that position, called the Vernal Equinox, spring begins.

An astronomical year contains 365.2422 days, the time between two successive Vernal Equinoxes, Teske notes, while a day is the interval of time required for the earth to rotate once on its axis with respect to the sun.

Years containing whole numbers of days would be more convenient to measure, but if each year were always exactly 365 days long, the seasons would begin 0.2422 days later in each succeeding year.

"After 750 years, the seasons would be six months out of place, with spring beginning in late September instead of on the customary date of March 21," says the U-M astronomer.

Historical records indicate that seasonal "drift" was noticed as long ago as 45 B.C., when Julius Caesar proclaimed that a leap day would be inserted into the calendar every fourth year to keep abreast of the astronomical seasons, Teske reports.

The Julian calendar, however, still didn't match the seasons, a problem especially in Rome where members of the Catholic Church placed great importance on the Easter celebration occurring at the proper time of year.

According to Teske, the astronomer Clavius made some calculations very similar to those used today. The more complicated scheme he devised was proclaimed by Pope Gregory as the official calendar in 1582.

"The Gregorian calendar keeps the average length of years as close as possible to 365.2422 days, yet still permits individual years to have a whole number of days," says Teske.

"Years which can be evenly divided by four are leap years having 366 days, except for century years such as 1700, 1800, 1900. However, those century years which can be evenly divided by 400, such as 1600 and 2000, do become leap years."

Initially, other countries did not adopt the Gregorian calendar. When England switched from the Julian to the Gregorian calendar 200 years later to keep in step with the astronomical seasons, the day after Sept. 2, 1752, was designated Sept. 14 and people rioted in the streets,

claiming they were losing 11 days of their lives. In Russia, the Gregorian calendar was not adopted until the 1917 Revolution.

Fine tuning of the calendar hasn't ended, says Teske. By not adding a "leap day" in 4000 A.D. or 8000 A.D., the Gregorian calendar still will be within one day of the correct astronomical date in 20,000 A.D., according to the publication "Astronomical Calendar 1984."

Teske notes that inserting extra units into the stream of time is not limited to adding days into years. Our technological society requires accurate timekeeping, so atomic clocks of "astounding precision" now measure seconds and hours.

"Even the length of the day is defined with atomic clocks," Teske says. "As our planets' rotation gradually slows down, an

extra leap second must be inserted occasionally into atomic time to keep the movement of clocks and earth synchronized."

Otherwise, explains the U-M astronomer, the sun would begin to rise later and later in the "clock day." Probably hundreds of years would pass, though, before anyone would notice.

The leap seconds, exactly one second long, are added whenever astronomical time is more than 0.5 seconds different from atomic time," he says. "We began adding leap seconds to our clocks in the year 1972. Since then, a total of 12 have been added - two in 1972 and one in every other year except 1980, when none were inserted."

Teske says that anyone born before 1972 is really 12 seconds older than standard clocks and calendars might otherwise reflect.



Martha Washington's silver service was the source of the silver that went into the first U.S. coins.



The first President of the U.S. to be born outside the boundaries of the original 13 colonies was Abraham Lincoln, born in Hodgenville, KY, in 1809.

## Doing MORE... With LESS!

by the staff of

### THE MOTHER EARTH NEWS

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#### THE ART OF MASSAGE



Thanks to today's rebirth of interest in holistic health and natural healing techniques, the ancient art of massage has once again taken its place as a legitimate and very effective means of providing relaxation, body tone, and even "drugless therapy" in the treatment of a number of minor ailments.

The appeal of this therapy stems, of course, from the soothing effects it produces. But a thorough massage can promote well-being by positively influencing the body's physiological functions, as well. As the therapist's hands move over a patient's skin, they excite sensory receptors in the epidermis, which then send reflex stimuli through the nervous system to exert a profoundly healthful effect on the deeper tissues, muscles, and organs.

The kneading and manipulation of massage can also increase the circulation of blood and lymph. As a matter of fact, a one-hour session can stimulate the body's circulation as well as a seven-mile run! Of course, massage doesn't provide the same aerobic benefits that active exercise offers, but it does help disperse the cramp-producing waste deposits of lactic acids that accumulate in the muscles after physical exertion.

Furthermore, although it can't actually increase a person's strength, massage is very effective in loosening contracted, tight muscles and toning weak, flaccid ones. It can also improve muscle flexibility by stretching the hardened connective tissue that hampers free movement and by relieving pain or swelling. Thanks to its stimulatory action, massage even increases gland secretions and excretions, and they in turn enhance skin condition and speed up the body cells' metabolic rate. And because it can disperse tension anywhere in the body, this practice is one of the most effective and inexpensive antistress therapies available.

The following strokes, all components of the system of Swedish massage, can be used to perform the "do-it-yourself" treatments at home.

**Effleurage**, the "gliding" stroke, requires that the hands slip lightly over the skin to begin stimulating the tactile nerves. This movement is typically used to apply oil to the body in long, smooth strokes.

**Petrissage** consists of a kneading motion of the fingers that's said to "milk" the muscles of any accumulated toxins that may be causing pain or cramps.

**Vibration**, another method of removing tension, consists of pulling a small area of flesh up firmly between the fingers and then shaking, or vibrating, it to loosen it up.

**Tapotement** is the percussive movement most people envision when they think of Swedish massage. It involves striking the body a series of rapid-fire blows with either the straight sides of the hands, the fingertips, or the cupped palms. This stimulating stroke improves circulation and relieves fatigue.

**Friction** is a general name for any one of several deep pressure maneuvers. Most commonly, they're applied in concentric circles... around and over a tender spot - with the thumbs, the fingertips, the heels of the hands, or the elbows. This kind of stroke can break up waste deposits in the tissues and is often an excellent form of treatment for swellings, painful or grating joints, and aching muscles.

There are no hard-and-fast rules as to how, when, and where to give a massage. Remember primarily that fancy equipment, gadgets, and a large repertoire of strokes aren't necessary. You really need only the desire to use your hands to make someone feel better.

The number of really good books on massage is limited, but one that's definitely worthwhile is *The Massage Book* by George Downing (Random House/Bookworks). Look for it at your bookstore or library.

For FREE additional information on massage and on THE MOTHER EARTH NEWS magazine, send your name and address and ask for Reprint No. 2316: "The Fine Art of Massage." Write to Doing MORE... With LESS!, 105 Stony Mountain Road, Hendersonville, N.C. 28791. Copyright 1984 THE MOTHER EARTH NEWS, Inc.

### Personal

**ADULT FOSTER CARE** - 1 private room available for a man or a lady. Malfroid A.F.C. 897-5523.

**"WINTER BLAHS GOT YOU DOWN?"** - Try a new hair style at Vanity Hair Fashions. Now open Monday! Call for an appointment 897-7506.

**WOMEN OF THE MOOSE** Will be having a Bingo starting at 2 P.M. on Sunday, 1st, 2nd, 4th, and 5th Sundays of the month. Closed 3rd Sunday of each month. c46-47

**JACKPOT BINGO** Every Friday night 7:30 p.m. Lowell VFW Hall. East Main St. Lowell Early Bird Bingo at 6:45 p.m. Public welcome. c20f

**LEGION OF THE MOOSE** Tuesdays BINGO Early birds 6:30 P.M. Regular Bingo 7:30 P.M. Upstairs over Moose

**Jackpot BINGO** Every Sat. Night 7 p.m. Upstairs at LOWELL MOOSE HALL Early Bird Bingo 6 p.m.

**RN AND LPN NEEDED** - for resource team in 120 bed, skilled progressive geriatric facility. If interested I would like to talk with you. Please call 616-527-0080 and ask for Director of Nursing, Sheryl Ivory, R.N. C14,15,16,17

**FULL TIME CHARGE NURSE** - Refresh or utilize your nursing skills in our progressive 120 bed skilled nursing facility. We are currently recruiting for a full time 11-7 charge nurse position, with paid orientation program. If interested and would like more information, contact Director of Nursing, Ionia Manor. (616) 527-0080.

**ATTENTION NEEDLECRAFTERS** Stretcher Bars For Sale 5x7 ..... \$1.25 8x10 ..... \$1.75 12x16 ..... \$2.00 18x24 ..... \$3.00 Special Sizes made to order. Available at the GRAND VALLEY LEDGER.

### Business

**YOUR LOCAL WATKINS** - Dealer for Lowell & surrounding areas, John & Lucille Erickson, 517 Avery St., Lowell, MI 49331. Phone 897-8541.

**INCOME TAX PREPARED** - Individual/Business Attorney Richard J. Heath, 1125 W. Main St., Lowell 897-9480 or 241-2292. TFN

**T-SHIRTS** Caps - Nylon Jackets Custom imprinted for your club, business organization. Body Language PRINTED SPORTSWEAR. Pfaller's Riverfront Clothing, Inc. 103 E. Main 897-6411

### LAW OFFICE

Michael J. Tummino, Jr. GENERAL PRACTICE

Divorce, uncontested, with or without children, \$150.00, plus costs; Wills, \$35.00; Bankruptcy, \$300.00; Workmen's Compensation and Personal Injury, no attorney fee if no recovery. Legal consultation on general matters, initial appointment free. Lowell Office 897-5931 Next to Lambert's Variety

**TOP DOLLAR** paid for used cars & trucks. Harold Zeigler Ford 897-8431. T.F.

### ATTORNEY SERVICES:

Divorce, from \$100 plus costs; Bankruptcy \$300; Simple Will \$35; Adoption \$125; Incorporation, from \$200; Drunk Driving, from \$250; Landlord Tenant, Probate, Workman's Compensation, Real Estate, and Personal Injury by appointment. Attorney Richard Heath Lowell 897-9480 Grand Rapids 241-2292

**CASH FOR LAND CONTRACTS & REAL ESTATE LOANS** Buy your property anywhere in Michigan. 24 Hour. Call 1-800-242-1150. For National Account Card.

### WANTED

**WANTED** - Used player piano rolls, top prices paid for rolls in good condition. 897-9261 days, 897-5381 evenings, ask for Roger. TFNC

### Help Wanted

**HELP WANTED** - Janitor. Apply in person from 8-4, Personnel Dept. Attwood Corp. 1016 N. Monroe. Equal Opportunity employer. M/F. C15

### Lost & Found?

**FOUND** - Beagle on Corner of Timpson Ave and 84th Street. call 868-6528.



**FOR SALE** - 1976 Pacer, Power Steering, Power Brakes, 6 cyl. Automatic trans., Air Conditioning. Runs Good. MUST SELL! \$950 or best offer. Call 897-9261 days 897-8520 Evenings, ask for Jay.



**FOR SALE** - 1981 Ford Escort GL, Blue T-ONE, 4 Speed, AM/FM Stereo, Cruise Control, Custom Interior, Low Mileage - 29,400, Excellent Condition. Asking \$3,650 or Best Offer. Great Economy Car! Call 897-9261 between 8 A.M. and 5 P.M. ask for Melinda, or after 6 P.M., 897-6816.

Honey has been used as a center for golf balls and in anti-freeze mixtures.

# CLASSIFIED ADS

### For Sale

**1984 FORD RANGER TRUCKS** - Built Ford Tough - Huge selection. Now only \$5672.00 Plus destination and options if any "No One Does It For Less". Harold Zeigler Ford Lowell, MI 897-8431.

**FORD TRUCKS COST LESS AT HAROLD ZEIGLER FORD** - Huge selection, lowest prices. We deal. Call us today at Harold Zeigler Ford "Your Ford Truck Headquarters" Lowell, MI 897-8431.

**1984 FORD F-250 H.D.** - Diesel, 4x4, automatic, aux. fuel and more. In stock for immediate delivery. Harold Zeigler Ford "Your Ford Truck Headquarters" Lowell, MI 897-8431.

**1977 BUICK REGAL** - 60,000 miles, air, split seats and more. Was \$3495.00. Now only \$2395.00. Harold Zeigler Ford Lowell, MI 897-8431.

**1979 PONTIAC GRAND PRIX** - Extra clean, loaded, automatic, PS, PB, air, and more. Priced to sell at Harold Zeigler Ford Lowell, MI 897-8431.

**1980 DODGE D-50** - sport, automatic, air, low miles and more. Priced to sell at Harold Zeigler Ford Lowell, MI 897-8431.

**1980 FORD LTD** - PS, PB, automatic, air, 26,000 miles. Full sized luxury priced to sell at Harold Zeigler Ford Lowell, MI 897-8431.

**1980 OLDS CUTLASS** - Automatic, air, stereo and more. Was \$5295.00. Now only \$4495.00 at Harold Zeigler Ford Lowell, MI 897-8431.

**1982 FORD F-150** - 6 cyl., automatic, low miles and more. Priced to sell at Harold Zeigler Ford Lowell, MI 897-8431.

**1984 FORD ESCORT** - Now only \$124.86 per mo. Nothing Down, call us today at Harold Zeigler Ford Lowell, MI 897-8431.

**1984 FORD TEMPO** - Now only \$129.82 per mo. Nothing down. Great selection, "No One Does It For Less" at Harold Zeigler Ford Lowell, MI 897-8431.

**FOR SALE** - 3 bred sows, 2nd litter due 1st week in April. Call 693-2219. NC

**FOR SALE** - 1967 Ford, carpenter body, 66-passenger bus, rebuilt motor and clutch a year ago: \$900 or best offer. Call Arden, 948-8760 before 2 P.M. or Gary, 795-9925 C15

**FOR SALE** - Sofa & Chair, \$15; Admiral Refrigerator \$75 or best offer. 36" Gas Range, \$10. Call 897-9523 after 5. C15

**FOR SALE** - 4-35" ground hogs, for large truck. Good Condition \$200.00, call after 5:00 P.M. 897-8316. P15

**GOLDEN RETRIEVERS** - excellent light picks, A.K.C. registered, shots, dewormed. Good blood line, call 784-2597 after 5. C15&16

### Thank You

We would like to thank all our friends, neighbors and relatives for their cards, flowers and donations in our sister Thelma Roth's memory. It was deeply appreciated.

Irma Richmond Ruby Christiansen Jo Willard Roxie Sullivan Harry & Margaret Eickhoff Bob & Marie Steward P15

**SCRATCH PADS** - Glorious white paper bound with red gummy stuff. Various sizes. (None as large as a breadbox.) 75c a pound. Ledger, 105 N. Broadway.



# Lowell Area Jaycees sponsor Valentine Card contest

The Lowell Area Jaycees first and girls made Valentine Cards Valentines Day Card Contest for in all shapes and sizes for the Elementary school age children residents of Lowell Medical Center was a great success. 150 boys

The winners of the contest are as follows -  
1st grade: 1st place Kerry Nugent - Mrs. Gabrion, Bushnell.

2nd place Misty Quiggle - Mrs. Kropf, Bushnell.  
2nd grade: 1st place Adam Shepard - Mrs. Carlson, Bushnell. 2nd place Heather Hamp - Mrs. Carlson, Bushnell.

4th grade: 1st place Misty McComber - Mrs. Stahls, River-  
side. 2nd place Angie Vander-  
loon - Mrs. Stahls, Riverside.  
5th grade: 1st place Lisa Rinks - Mrs. Roth, Riverside. 2nd

place Krista Mackety - Mrs. Troy, Riverside.  
Don Anderson, Chairman of the Valentine Day Contest would like to thank the teachers and kids who participated.

**Valentine**  
**Loving**  
**Prices!**

- 1984 CHRYSLER NEW YORKER - \$12,060
- 1984 CHRYSLER FIFTH AVENUE - \$13,990
- 1984 CHARGER 2-2 - \$6,486
- 1984 DAYTONA TURBO - \$8,467
- 1984 OMNI - \$5,830
- 1984 COLT 3 DR. GTS TURBO - \$5,893
- 1984 DODGE RAMCHARGER Prospector Package - \$9,844
- 1984 DODGE POWER RAM W150/W250 - \$9,499
- 1984 DODGE RAM D-100 - \$6,403
- 1982 FORD ESCORT - 2 door, black, automatic, sun-roof, cruise, stereo.
- 1981 PLYMOUTH TC3 - 4 cylinder, 4 speed, cloth seats.
- 1980 CHRYSLER CORDOBA - 2 door, dark blue, 6 cylinder, automatic, air, power windows & seats, stereo, new tires.
- 1980 DODGE ST. REGIS - 4 door, dark green, 6 cylinder, automatic, air.
- 1979 DODGE OMNI - 4 door, white, automatic.
- 1982 DODGE 400 - 2 door, 2 tone blue, 4 speed, stereo.
- 1981 PLYMOUTH HORIZON - 4 door, automatic, air, vinyl seats.
- 1982 CHRYSLER 5th AVE. - 4 door, white, leather, power window, locks & seats, air, cruise, stereo.
- 1979 FORD LTD - 4 door, white, V8, automatic, air, stereo.
- 1979 OLDS CUTLASS - 2 door, yellow, automatic, PS, PB, stereo.
- 1979 CHRYSLER LeBARON - 2 door, brown, automatic, air, cruise, stereo, L. Seats.
- 1981 CHEVROLET CITATION - 4 door, blue, V8, automatic, air, stereo, cloth seats.
- 1980 PLYMOUTH VOLARE - Station Wagon, red, automatic.
- 1979 FORD LTD - Station Wagon, light blue, 302, automatic, air, cruise, stereo, 8 passenger.
- 1979 CHRYSLER NEWPORT - 4 door, light blue, automatic, air, new tires.
- 1979 DODGE ST. REGIS - 4 door, 2 tone green, V8, automatic, air.
- 1978 PLYMOUTH VOLARE - Station Wagon, dark blue, 6 cylinder, automatic, PS, PB.
- 1979 PLYMOUTH VOLARE - 4 door, white, automatic, PS, PB, cloth seats.
- 1978 FORD GRANADA - 4 door, white, 6 cylinder, automatic, PS, PB.

VENNEN

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## Lowell School Board

# "Highlights"

The Lowell Board of Education held its regular meeting on Monday, February 13 at 7:30 P.M. in the Board offices. During the recognition of the audience, Mitch McNeal addressed the Board with his request to use the middle school parking lot for the Gus Macker Basketball Tournament this July. After reviewing the request, the Board gave tentative approval with the understanding that a written agreement containing certain criteria be established. Following the approval for the payment of bills for the month of January, the Board accepted the resignations of Jessie Barry, Warehouse Operator, and Julie Colvin, Girls Tennis Coach. The Board also accepted the resignation of Lowell High School English teacher, Mrs. Marjorie Richards effective at the end of the school year.

In other items relating to personnel, the Board approved employment contracts with Mrs. Linda Knapp as the high school Arts and Crafts teacher and Miss Lisa Wielenga as the middle school LD Special Education

teacher. Since the Lowell Board of Education is the administrative district for the Community Education Consortium which includes Lowell, Caledonia, and Thornapple-Kellogg, any expenditure over \$500 requires Board approval regardless of the school district in which it is incurred. In three personnel items relating to the LCTK Community Education, the Board approved the addition of a 4th step to the certified teacher salary, approved the 1983-84 contract of Caledonia Community Education Director, Bob Evans, and approved a 4.3% increase in salary for the Lowell Community Education Liaison Person's hourly rate.

In other business, the Board heard a presentation from the Curriculum Council subcommittee involved in the development of a district-wide program utilizing the micro computer. Student Council President, Randy Baker, then addressed the Board with a proposal to renovate the existing flag pole area in front of the high school with the understanding that the project be

funded by various organizations. The Board approved the plan. A report on the circumstances for disciplinary action at the high school during the first semester of the 1983-84 school year was given by Assistant High School Principal, Jim DeWeerd.

The Board then took action to approve payment of the new Bushnell water heater, related parts, and installation to Dave Clark Plumbing, and Heating in the amount of \$4,704.25.

In other action the Board approved the middle school's "Philosophy and Objectives" section of the North Central Association 1984 Evaluation as presented. Then in the last item of business, the Board heard a presentation by Progressive Engineering on the specifics involved in conducting an energy audit.

**SCRATCH PADS - Glorious white paper bound with red gummy stuff. Various sizes. (None as large as a breadbox.) 75c a pound. Ledger, 105 N. Broadway.**

## Krause backs no-smoking bill

State Rep. Victor C. Krause (R-Rockford), one of two House Republican members on a Special Committee to study Health Care Cost Containment says that a Republican plan to reduce the cost of health care for Michigan citizens and employers by \$800 million can avert an acute crisis that threatens the state's long term economic recovery. Last week, the House Republican plan, the result of months of effort and research by legislators, staff and health care experts, was presented as a blueprint for action.

The comprehensive 17-point plan is designed to reform the insurance reimbursement system; limit capital investment in health facilities; and overhaul the regulation of health professions. The program also calls for reform of our medical malpractice laws to reduce the practice of defensive medicine and to promote health maintenance organizations in the state.

As you may not be aware, one out of every four state tax dollars is spent on health care. In 1982, that accounted for 23.3 percent of the tax revenues. From 1978 to 1982, the cost to the state for health care rose 54.4 percent, compared to an overall growth of 16.6 percent. In the 1985 budget the cost of health insurance for state employees is estimated to increase by some 20 percent over this year.

You can see from these figures that the cost of health care is a clear threat to our economic recovery. Not only is it burdensome for people who pay for it directly or through insurance, it's the most costly component for many businesses in Michigan. In fact, for most employers in the state the cost of employer-paid health benefits exceeds the costs of workers' compensation, unemployment insurance and single business taxes combined. If we could curtail the growth

of health care costs to the rate of inflation, we could save more than \$800 million a year--money that would go a long way towards reducing the overall costs of doing business in Michigan. But it will take bold and decisive action now.

The highlights of the Republican plan included:

--Permitting Blue Cross/Blue Shield and other commercial insurers to negotiate "prudent purchaser" arrangements with individual hospitals and physicians based on price, utilization and quality of standards.

--Requiring the Department of Social Services to enter into competitive bid contracts with hospitals for Medicaid services.

--The development of capital

investment limits to permit only high priority projects to be approved.

--A comprehensive review of regulation of health professions; consolidation of regulatory boards; passage of legislation to strengthen board sanctions and extend liability immunity to board members.

--Encouragement of alternate health care delivery systems.

The goal of this program is to stem the rising tide of health care costs without jeopardizing the high quality of health care enjoyed by Michigan citizens. I think it can be done if everyone in the Legislature and the governor join together to address Michigan's health care cost crisis.

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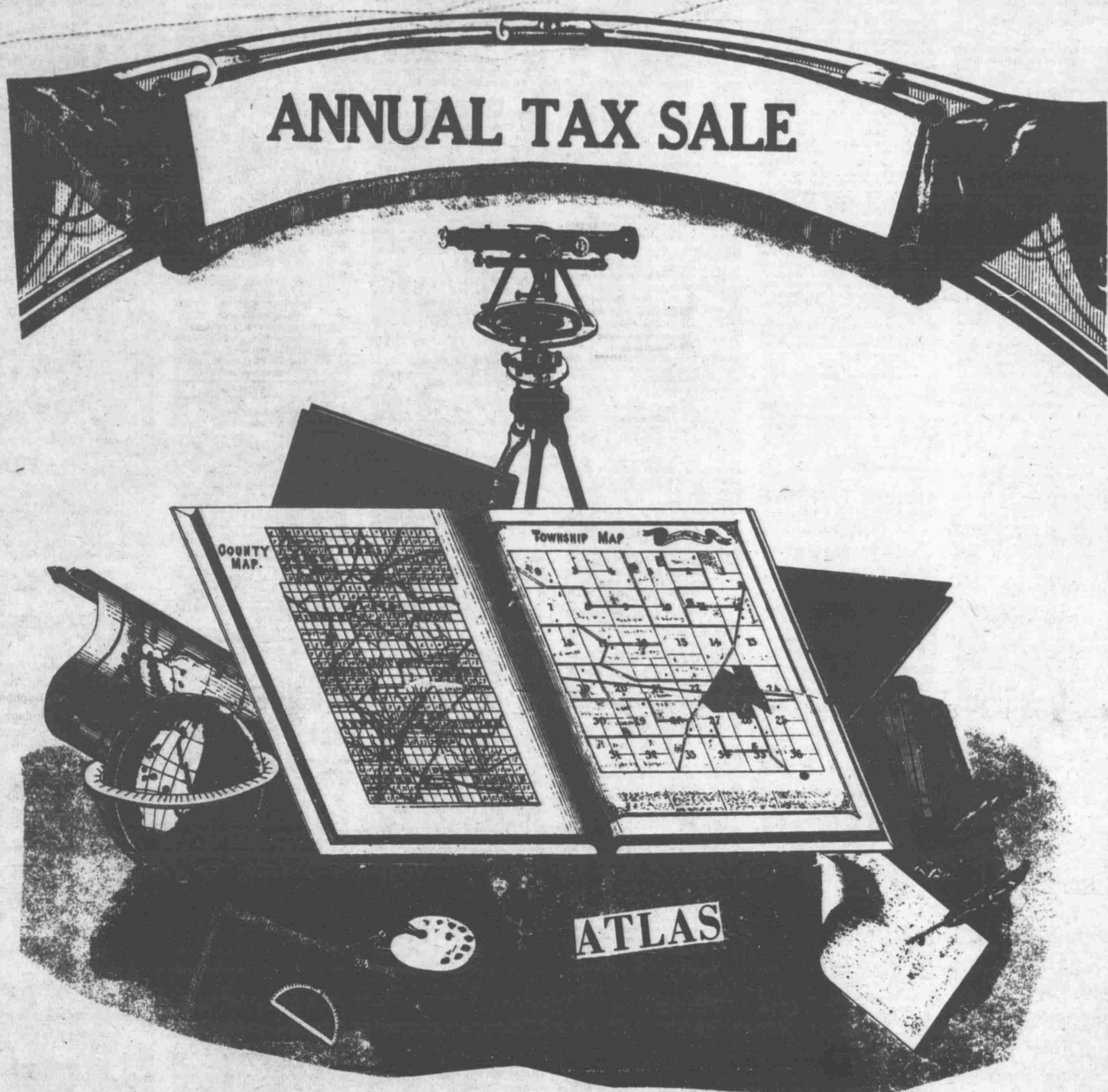
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## ANNUAL TAX SALE



OF THE COUNTY OF

# KENT

MICHIGAN

SCHEDULE "A" TAXES OF 1981 AND PRIOR YEARS







Table with 10 columns: Sale No., Description or Parcel, Acres, Total Tax, Interest and Charges Due in Sold Years, and Dollars Cents. Includes Township of Cannon and Township of Cascade.

Table with 10 columns: Sale No., Description or Parcel, Acres, Total Tax, Interest and Charges Due in Sold Years, and Dollars Cents. Includes Township of Cascade and Township of Grand Rapids.

Table with 10 columns: Sale No., Description or Parcel, Acres, Total Tax, Interest and Charges Due in Sold Years, and Dollars Cents. Includes Township of Grand Rapids and Township of Grattan.

Table with 10 columns: Sale No., Description or Parcel, Acres, Total Tax, Interest and Charges Due in Sold Years, and Dollars Cents. Includes Township of Grattan and Township of Grand Rapids.

Table with 10 columns: Sale No., Description or Parcel, Acres, Total Tax, Interest and Charges Due in Sold Years, and Dollars Cents. Includes Township of Grand Rapids and Township of Grattan.



Table with columns: Sale No., Description, Acres, Total of Taxes, Interest and Charges Due, Sale Date, and Seller. Includes entries for Township of Gratton, Township of Lowell, and Township of Nelson.

Table with columns: Sale No., Description, Acres, Total of Taxes, Interest and Charges Due, Sale Date, and Seller. Includes entries for Township of Oakfield and Township of Plainfield.

Table with columns: Sale No., Description, Acres, Total of Taxes, Interest and Charges Due, Sale Date, and Seller. Includes entries for Township of Oakfield and Township of Plainfield.

Table with columns: Sale No., Description, Acres, Total of Taxes, Interest and Charges Due, Sale Date, and Seller. Includes entries for Township of Oakfield and Township of Plainfield.

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## Income Requirements For 1983 Tax Returns

The following chart, based on filing status, shows the minimum amount of gross income which must be received in 1983 before a return is required to be filed.

Single (age 65 or over) ..	\$4,300
Married filing a joint return .....	\$5,400
Married filing a joint return (one spouse age 65 or over) .....	\$6,400
Married filing a joint return (both spouses age 65 or over) .....	\$7,400
Married filing a separate return .....	\$1,000
Surviving spouse .....	

(Qualifying widow(er) with dependent child) ... \$4,400  
Surviving spouse (age 65 or over) ... \$5,400  
In addition, you will have to file an income tax return if any of the following situations apply:

- You received tips from which Social Security tax was not withheld;
  - You were in business for yourself and had net earnings of \$400 or more from that business. This is called self-employment income;
  - You had unearned income of \$1,000 or more, such as dividends or interest, and can be claimed as a dependent by someone else. This is particularly important to students.
  - You received advance Earned Income Credit payments.
- You must also file a return to obtain a refund of any income tax withheld, even if you do not meet any of the requirements specified above.

## 'Master' Tax Forms Available at Libraries

Taxpayers needing a form which is not included in their federal income tax packages may find that they can make a copy of the form from a set of reproducible federal tax forms available at many public libraries, the Internal Revenue Service said.

The IRS developed Publication 1132, *Library Reproducible Federal Tax Forms for Use in Libraries*, in an effort to increase the public's accessibility to federal tax forms and

schedules. This set of reproducibles contains a selection of individual and partnership tax forms, schedules, and separate instructions, according to the IRS.

Although use of the reproducible forms is free, the IRS reminded, public libraries often require a nominal machine charge per copy.

Other walk-in options available to taxpayers when the need for a form or schedule arises are local banks and post offices.

Forms may also be ordered by writing the IRS or by using the handy order blank included in the tax package.

## Allow 10 Weeks For Refund Checks

Taxpayers filing their 1983 federal income tax returns and claiming refunds should wait at least 10 weeks to contact the Internal Revenue Service about their refunds, the IRS says.

Generally, taxpayers who file returns early in the year may receive refunds in less than 10 weeks, unless the return was incorrect in some manner, according to the IRS.

Those taxpayers filing returns after April 1 should wait until after June 15 to contact the IRS about refunds.

Watch for 'Outreach' area.

## Moving? Don't Forget To Tell Post Office, IRS

Taxpayers who move after filing their federal income tax returns and who expect refunds should notify the post office serving the old address, the Internal Revenue Service says.

The IRS center where the return was filed should also be notified of the address change. This will help the IRS to forward the refund check to the new address as soon as possible.

When advising the IRS of the address change, the taxpayer's Social Security number should be included in the correspondence.

## Double-Check Figures On Return Before Mailing

When filing 1983 federal income tax returns, taxpayers should make sure that income, deductions, credits and other tax item figures are listed on the correct lines, the Internal

Revenue Service says.

When the return is processed, transcribers pick up figures from each block for input into a computer. If the figure is listed on the wrong line, the error can halt the process and perhaps delay a refund.

Taxpayers should double check their returns to make sure all entries are correct before mailing the returns, the IRS suggests.

## All-Savers Certificates Give Interest Tax Break

Generally, you must make your first estimated tax payment for the calendar year 1984 by April 16, 1984. You may pay all your estimated tax at that time or you may pay it in four equal installments.

Additional information on tax withholding and estimated tax can be found in the free IRS Publication 505, *Tax Withholding and Estimated Tax*, available by using the mail-order form in your tax package.

Taxpayers who bought qualifying All-Savers Certificates can exclude up to \$1,000 (\$2,000 on a joint return) of the interest on those certificates from their income, the Internal Revenue Service said.

The qualifying certificates were

## 55 or Older? Exclude Gain On Home Sale

If you're 55 or older, you could be eligible for a *once-in-a-lifetime* \$125,000 exclusion of gain on the sale of your home, the Internal Revenue Service says.

You qualify if you are at least 55 years old before you sell your home. You must have owned and lived in the home as your principal residence for at least three years out of the five year period ending on the date of sale, and have never excluded gain on the sale of a home after July 26, 1978.

If you sold your home on or before July 20, 1981, the maximum exclusion was limited to \$100,000. For homes sold after that date, however, the maximum exclusion is \$125,000.

A principal residence is the home in which you live. Of course you must own the home, whether it be a houseboat, mobile home, condominium, apartment or house. If you own two homes, and live in both, your principal residence is the one that you reside in most of the time.

Your gain is the selling price of the residence minus selling expenses and the adjusted basis of the home.

If you are married, you may not choose to exclude the gain unless your spouse joins you in making the choice. However, if you are married, and filing separately, you may choose to exclude no more than \$62,500 of the gain. You may make or revoke your decision to exclude the gain from a particular sale or exchange at any time before the latest of: the due date of your return for the year of sale, three years from the date the return was filed, or two years from the date the tax was paid.

For further information, IRS Publication 523, *Tax Information on Selling Your Home*, and IRS Form 2119, *Sale or Exchange of Principal Residence* are available free. To obtain these, use the handy order form found in your tax package.

## Library Cassette Tapes Offer Line-By-Line Help

Information on how to complete a federal tax return is available at local libraries on audio cassette tapes prepared by the Internal Revenue Service. The tapes allow individuals to listen to step-by-step instructions on how to prepare IRS Forms 1040A, 1040, and 1040EZ, as well as Schedules A and B while working on their returns.

Local public library branches usually offer the free tapes through the traditional book loan procedure. The procedure permits interested taxpayers to use the cassettes at the library or to take them home if they have access to a standard cassette tape player.

To make the best use of the tapes, users should have their tax forms and instructions available to work on while playing the tape. If needed, forms and instructions can be obtained by using the order blank in their tax package.

## To Itemize or Not—That Is the Question

While the IRS encourages as many taxpayers as possible to use the simpler 1040A and 1040EZ forms, there will be millions of taxpayers who will find it to their advantage to itemize deductions on the 1040 form.

Generally, you will benefit from itemizing deductions if you paid interest and taxes on a home you own, had unusually large uninsured medical and dental expenses during the year, made large contributions to qualified charitable organizations, or had major uninsured casualty losses. What this means is that you will probably have itemized deductions totalling more than the zero bracket amount appropriate to your filing status.

Taxpayers who itemize deductions reduce their adjusted gross income by their excess itemized deductions. Excess itemized deductions are the amount by which total itemized deductions exceed the zero bracket amount. For example, a married couple filing jointly, with itemized deductions of \$5,500, would subtract their zero bracket amount of \$3,400 from the \$5,500 in order to determine their excess itemized deductions of \$2,100.

Although adjusted gross income is reduced by only the excess itemized deductions, all deductions are allowed. This is because the zero bracket amount is incorporated into the tax tables and the tax rate schedules.

Itemized deductions are non-business deductions. If you itemize your deductions, you must file Form 1040 and fill in Schedule A (Form 1040). Schedule A provides space for listing deductible medical and dental expenses, charitable contributions, taxes, interest paid, casualty or theft losses, and miscellaneous items such as union dues.

If you itemize, you should keep a record of your deductible items, including cancelled checks and receipts. This will verify your expenses should the Internal Revenue Service examine your return. It will also help you determine whether your itemized deductions are greater than your zero bracket amount.

Taxpayers who itemize can take advantage of many deductible expenses. Here's a brief explanation from the IRS of some types of deductions available:

### Charitable Contributions

Generally, you may deduct contributions you paid to any qualified organization established and operated exclusively for charitable, religious, educational, scientific, or literary purposes, or for the prevention of cruelty to children or animals; to certain organizations that foster national or international amateur sports competition; to fraternal organizations if the contributions are used for charitable purposes; to veterans' organizations; or to governmental agencies that will use the gifts exclusively for public purposes.

This means that you may deduct your contributions to most religious organizations, a community fund, Boy Scouts, the YMCA, the Red Cross, the American Cancer Society, CARE, Veterans of Foreign Wars, etc. You may not deduct contributions to civic leagues or chambers of commerce.

The interest you paid during the year on a debt for which you are legally responsible is deductible.

This includes such debts as a car loan, a bank loan, an educational loan, or a mortgage of your home. However, if in 1983, you prepaid interest allocable to any period after 1983, you can only deduct the amount of interest allocable to 1983 on your 1983 return.

If you buy such things as clothing, a radio or TV set, furniture, or household appliances on an installment plan or a budget charge account or credit card that lists a finance charge,

you must base your deduction on the fair market value of the property; that is, the amount you could reasonably charge if you were selling the property.

Bear in mind that a contribution is only a contribution at the time of its delivery. Pledges are not contributions until you make payment. Also, if a contribution results in a personal benefit, all or part of it may not be deductible. For example, if you buy a \$50 ticket for a church benefit and receive a meal at the function worth \$15, you can only claim \$35 as a charitable contribution.

### Medical Expenses

You may deduct the medical expenses you paid during 1983 to the extent that they exceed five percent of your adjusted gross income. If you were reimbursed by insurance or otherwise, that amount must be subtracted from your medical expenses.

Payments for the diagnosis, cure, prevention, or treatment of a physical or mental illness are deductible as are payments for the purpose of affecting any structure or function of the body.

In general, deductible medical expenses include your payments to doctors, dentists, psychiatrists, etc.; payments to hospitals for service, laboratory fees, x-rays, etc., and payments for eyeglasses, hearing aids and parts, dentures, crutches, etc.

What are not allowed are things such as a trip taken to "get away from it all," even if advised by a doctor, health club dues, maternity clothes, or diaper service.

Expenses for transportation that are essential to medical care—such as getting to and from a doctor's office—may be included in medical expenses. These include taxi, bus, train, or plane fares.

If you use your car, you may deduct the actual out-of-pocket expenses, such as gas and oil, or nine cents for each mile you use your car for this purpose. You may deduct parking fees and tolls in addition to your actual operating expenses or deducting nine cents a mile. You must, of course, keep track of your expenses and mileage.

Beginning in 1983 the separate deduction for half of medical insurance is eliminated. Therefore, the total of your health insurance premiums, and your payments for medicines and drugs that are more than one percent of your adjusted gross income, and all other medical expenses are subject to the five percent limit. You may include the cost of medicines and drugs whether or not prescriptions are required to obtain them. However, for 1984, the one percent limit for drugs will no longer apply, and deductible drugs will include only prescription drugs and insulin.

The interest you paid during the year on a debt for which you are legally responsible is deductible.

This includes such debts as a car loan, a bank loan, an educational loan, or a mortgage of your home. However, if in 1983, you prepaid interest allocable to any period after 1983, you can only deduct the amount of interest allocable to 1983 on your 1983 return.

If you buy such things as clothing, a radio or TV set, furniture, or household appliances on an installment plan or a budget charge account or credit card that lists a finance charge,

## Some Recent Widows, Widowers Get Lower Income Tax Rate

A taxpayer who became a widow or widower in 1981 or 1982 may be entitled to a special tax benefit for 1983, the Internal Revenue Service says.

The benefit allows the taxpayer to use the *Married Filing Jointly* column of the tax table (or tax rate schedule) with tax rates significantly lower than those in the *single* category.

To qualify for the benefit, the taxpayer (1) must have been entitled to file a joint return with the deceased

spouse for the year of the death, even if one was not actually filed; (2) must not have remarried before the close of 1983; (3) must have a child, step-child, or foster child who qualified as a dependent; and (4) must have furnished over half the cost of maintaining the taxpayer's home, which was the principal residence for that dependent child for the entire year.

Taxpayers who take advantage of this benefit must file Form 1040, *Qualifying Widow(er) with Dependent Child*, and figure the tax using the *Married Filing Jointly* column of the tax table or tax rate schedule.

The IRS adds that the last year a taxpayer may file jointly with, or claim an exemption for, a deceased spouse is the year of the death.

## Two Special Publications Aid Small Business Owners

Two free publications issued by the Internal Revenue Service explain federal tax rights and responsibilities for small business owners, the IRS says.

Publication 334, *Tax Guide for Small Business*, goes into detail on

such subjects as setting up a tax records system, determination of net income, tax credits and business assets.

Publication 583, *Information for Business Taxpayers*, explains what a small business owner needs to know to meet tax obligations, such as how to obtain identification numbers and what records may be helpful to keep.

Taxpayers can obtain these free publications by writing or calling the IRS.

## Income Averaging Can Cut Tax Owed

Taxpayers whose incomes increased substantially in 1983 may be eligible for a tax break by using the income averaging method of tax computation when filing their federal income tax returns, the Internal Revenue Service says.

In income averaging, part of an unusually large amount of taxable income can be taxed at lower rates. Generally, the taxpayer uses the four years prior to 1983 to compute

the tax in averaging income. The first step is finding if the averageable income was more than \$3,000. Generally, averageable income is the amount by which the taxpayer's adjusted taxable income for 1983 is more than 30 percent of the total taxable income for the four years preceding 1983. The easiest way to determine this is to fill out Schedule G, *Income Averaging*.

For detailed information on how to compute income averaging, taxpayers should ask the IRS for free Publication 506, *Income Averaging*, and Schedule G, available by using the handy order form in the tax package.

## IRS Free Publications Answer Tax Questions

Tax law may be complicated, but the Internal Revenue Service has more than 90 free publications to make it easier to understand, including several in Spanish.

If you have a tax problem, there probably is an IRS publication that will answer it.

Publications can be ordered by using the mail-order form in your tax package. You should allow at least 10 days for delivery.

Some of the more often requested free IRS publications include the following (the number denotes the publication number):

- 17 *Your Federal Income Tax*
- 54 *Tax Guide for U.S. Citizens and Resident Aliens Abroad*
- 225 *Farmer's Tax Guide*

- 334 *Tax Guide for Small Business*
- 501 *Exemptions*
- 502 *Medical and Dental Expenses*
- 503 *Child and Disabled Dependent Care*
- 504 *Tax Information for Divorced or Separated Individuals*
- 521 *Moving Expenses*
- 522 *Disability Payments*
- 523 *Tax Information on Selling Your Home*
- 524 *Credit for the Elderly*
- 526 *Charitable Contributions*
- 529 *Miscellaneous Deductions*
- 530 *Tax Information for Home-owners*
- 545 *Interest Expense*
- 552 *Recordkeeping for Individuals and a List of Tax Publications*
- 554 *Tax Benefits for Older Americans*
- 903 *Energy Credits for Individuals*
- 907 *Tax Information for Handicapped and Disabled Individuals*
- 910 *Taxpayer's Guide to IRS Information and Assistance*

## IRS Will Figure Tax For Many Taxpayers

Taxpayers who can file Form 1040A or Form 1040EZ may choose to have the IRS compute their taxes, regardless of the amount of adjusted gross income, the IRS says. The same tax computation service is offered to taxpayers who file Form 1040 whose adjusted gross income is not more than \$50,000, and who do not itemize deductions or use income averaging.

To qualify for IRS computations of the tax, income must be from

wages, salaries, tips, dividends, interest, pensions, or annuities.

All the taxpayer has to do is complete limited portions of the return, attach all W-2 earnings statements, and sign and mail the return by April 16, 1984. The IRS will compute the tax, complete the return and forward any refund due. If additional tax is due, the IRS will bill the taxpayer and no interest or late payment penalty will be charged if the bill is paid within 30 days or by April 16, whichever date is later.

The tax return instructions explain which sections of the return to complete so the IRS can compute the tax.

## You Must File Return To Get Income Tax Refund

Filing a tax return may be a good idea even if you are not required to do so, the Internal Revenue Service says. Many low-income workers like students, retirees, and part-time employees are entitled to receive a full refund of the federal income taxes withheld during the year but they must file a return to get it.

Check your W-2, *Wage and Tax Statement*, to see if any federal income tax was withheld. If any was withheld and you have no tax liability, filing a return is the only way to recover the money.

If you expect to have no tax liability again in 1984 and your income will be below the amount required to file a return, you can avoid having to file a tax return to recover your tax withheld by giving your employer a new Form W-4, *Employee's Withholding Allowance Certificate*, claiming exemption from withholding. You may claim exemption from withholding only if you had no income tax liability in 1983 and you expect to have no income tax liability in 1984.

File Early

However, if you are eligible for the Earned Income Credit, you must still file a tax return to receive your credit.

You must file a return if your are:

1. single, under age 65, and have gross income of \$3,300 or more, OR
2. single, 65 or older, and have gross income of \$4,300 or more, OR
3. married, both under 65, filing jointly, and have gross income of \$5,400 or more, OR
4. married, one 65 or older, filing jointly, and have gross income of \$6,400 or more, OR
5. married, both 65 or older, filing jointly, and have gross income of \$7,400 or more, OR
6. married, filing a separate return, and have gross income of \$1,000 or more, OR
7. a surviving spouse (qualifying widow(er) with dependent child), under 65 and have gross income of \$4,400 or more, OR
8. a surviving spouse, 65 or older, and have gross income of \$5,400 or more.

In addition, you will have to file a return under certain other circumstances.

For example, a return is required if you owe Social Security tax on tips, received advanced earned income credit payments, or have at least \$400 in net earnings from self-employment. Also, if you can be claimed as a dependent on your parents' return, and have taxable dividends, interest or other unearned income of \$1,000 or more, you must file a return.

## Some Must Pay Estimated Tax

Individuals who have income that is not subject to withholding, or from which not enough tax is being withheld, may have to pay estimated taxes, according to the Internal Revenue Service.

In general, you are not required to pay estimated tax for 1984 if you expect that your 1984 Form 1040, 1040A or 1040EZ will show (1) a tax refund, or (2) a tax balance due of less than \$400.

Your estimated tax is the total of your expected tax for 1984 minus

## TTY Offers Tax Help For Deaf, Hearing-Impaired

Deaf and hearing-impaired taxpayers in all 50 states, Puerto Rico and the U.S. Virgin Islands can receive special tax assistance from the Internal Revenue Service.

This help is available to taxpayers who have access to TV/Telephone-TTY equipment. Interested taxpayers should contact their local social

service agencies to find out where this equipment is located in their areas.

The special number for residents of Indiana is 1-800-382-4059. Residents of all other states, the U.S. Virgin Islands, and Puerto Rico should call 1-800-428-4732. This special assistance for the deaf and hearing-impaired is available from 8:00 A.M. to 6:30 P.M. E.S.T.

The IRS notes that these special telephone numbers can only be used in connection with the TV/Telephone-TTY equipment.

## Employers Must Furnish W-2 Forms To Employees

Every person employed during 1983 should receive a Form W-2, *Wage and Tax Statement*, from their employer(s) by January 31, 1984.

Even employees who worked only part of the year must be furnished statements, the Internal Revenue Service says.

Form W-2 provides a record of the amount of wages that were paid, and the amount of federal income tax withheld. It also shows the amount of social security (FICA) tax that was withheld from your wages, and any uncollected employee FICA tax on tips.

The form is important because a

copy of it must accompany your tax return as proof of income. Taxpayers who worked for more than one employer during the year must attach a Form W-2 from each employer. Taxpayers who have not received their Form W-2 by mid-February should contact their employer(s). If they are still unable to obtain their Form W-2, they should notify their local IRS office.

Occasionally, a taxpayer receives a *Wage and Tax Statement* which contains the wrong Social Security number or incorrect dollar amounts. In case of an error, ask that your employer issue a new Form W-2. The employer will issue Form W-2C, *Statement of Corrected Income and Tax Amounts*.

A copy of the corrected statement and a copy of any other W-2 forms received should be filed with the income tax return, according to the IRS.

## Good Tax Records Equal Easier Return Preparation

Keeping accurate and complete tax records makes tax return preparation easier, the Internal Revenue Service advises.

You should keep the necessary records to prepare a complete and accurate income tax return. Generally, you should keep your records as long as their contents may be material in administering any Internal Revenue law.

Records that support an item of income or a deduction should be kept until the statute of limitations for the return expires (generally three years from the date the return was due or filed, or two years from the

date the tax was paid, whichever occurs later).

Other records that concern income averaging or property transactions—purchase of a home, for example—should be kept for as long as they are material.

Copies of tax returns filed should be kept even after the cancelled checks, receipts and other records are disposed of, since they may be helpful in preparing future returns. You should keep them for at least three years to conform to the statute of limitations. If you are considering income averaging you will need your records for the past four years.

Additional information on maintaining records is contained in IRS Publication 552, *Recordkeeping for Individuals and a List of Tax Publications*, available free by using the mail-order form in your tax package.

## Job-Related Moves May Reduce Taxes

Many expenses incurred in a job-related move may be deductible on 1983 income tax returns, the Internal Revenue Service advises.

Moving expenses which can be deducted include the cost of travel to the new location; moving of household goods and personal effects; pre-move househunting trips; temporary living costs at the new location; and certain expenses related to the disposition of an old residence and acquisition of a new one. However, the maximum deduction for the last

three items is limited.

For the expenses to be deductible, the distance between a taxpayer's new job and old home must be at least 35 miles farther than the former home was from the former job. A taxpayer who is an employee must work for at least 39 weeks during the 12 months after the move.

Eligible taxpayers can claim the moving expense deduction whether they itemize deductions or not. Expenses are reported on Form 3903, *Moving Expense Adjustment*, which should be filed with Form 1040.

For more information, taxpayers can order the free IRS Publication 521, *Moving Expenses*, by using the order blank included in the tax package.

your expected withholding and credits.

If you are a citizen or resident of the United States, Puerto Rico, the Virgin Islands, Guam, or American Samoa, you must pay estimated taxes if your total estimated tax is \$400 or more, and you:

- can reasonably expect your gross income for 1984 to include more than \$500 from sources other than wages subject to withholding; or,
- can reasonably expect your gross income to exceed—

widower entitled to special tax rates;

- b) \$20,000 if you are a married individual entitled to make joint estimated tax payments with your spouse, but only if your spouse has not received wages for 1984;
- c) \$10,000 if you are a married individual entitled to make joint estimated tax payments with your spouse, but only if both you and your spouse have received wages for 1984; or
- d) \$5,000 if you are a married individual not entitled to make joint estimated tax pay-



Table with columns: Sale No., Description, Acres, Total Tax, Interest and Charges Due in 12 Months, Sale Date. Includes entries for CITY OF GRAND RAPIDS TOWN 7 NORTH RANGE 12 WEST.

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Table with multiple columns containing real estate listings. Each entry includes a 'Sale No.', 'Description or Parcel', 'Acres', 'Total of Taxes, Interest and Charges Due in Said Years Dollars Cents', and 'Total of Taxes, Interest and Charges Due in Said Years Dollars Cents'. Listings are organized by city and range, such as 'CITY OF GRAND RAPIDS TOWN 7 NORTH RANGE 11 WEST'.











Table with multiple columns listing property details for various cities including Lowell, Walker, Wyoming, and Wyoming. Columns include Sale No., Description, Acres, Taxes, and other financial details.



Sale No.	Description or Parcel	Sec. or Blk.	Acres	Years for Which Delinquent	Totals of Taxes, Interest and Charges Due in Said Years Dollars Cents	Sale No.	Description or Parcel	Sec. or Blk.	Acres	Years for Which Delinquent	Totals of Taxes, Interest and Charges Due in Said Years Dollars Cents	Sale No.	Description or Parcel	Sec. or Blk.	Acres	Years for Which Delinquent	Totals of Taxes, Interest and Charges Due in Said Years Dollars Cents	Sale No.	Description or Parcel	Sec. or Blk.	Acres	Years for Which Delinquent	Totals of Taxes, Interest and Charges Due in Said Years Dollars Cents	Sale No.	Description or Parcel	Sec. or Blk.	Acres	Years for Which Delinquent	Totals of Taxes, Interest and Charges Due in Said Years Dollars Cents																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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5268	PART LOT 638 COM 14 FT S ALONG E LOT LINE FROM NE COR THEREOF TH N 14 FT TO NE COR OF SD LOT TH W TO NW COR OF SD LOT TH S ALONG W LOT LINE 11 FT TH ELY TO BEG				67.86	5319	COM AT NE COR OF S 1/2 NE 1/4 NE 1/4 TH W 511.8 FT TH S OD 45M E TO N 1/8 LINE TH E 519.6 FT TO E SEC LINE TH N TO BEG EX S 504 FT				2074.88	5320	LOTS 96 & 97					5321	LOT 85					5322	LOT 83 & 84					5323	LOT 72					5324	LOT 89					5325	LOT 83					5326	LOT 57					5327	LOT 34					5328	LOT 8					5329	PART OF NE 1/4 COM 382.5 FT N OF SW COR OF SE 1/4 NE 1/4 TH E 383.6 FT TH N OD 45M W TO N 1/8 LINE TH W TO E 1/8 LINE TH S TO BEG EX W 100 FT & EX E 86 FT					5330	N 1/2 OF LOT 149 ALSO LOTS 150 TO 153 INCL * LAMAR EXTENSION PLAT					5331	N 1/2 OF LOT 144 ALSO S 1/2 OF LOT 145 * LAMAR EXTENSION PLAT					5332	S 1/2 OF LOT 144 * LAMAR EXTENSION PLAT					5333	N 1/2 OF LOT 143 * LAMAR EXTENSION PLAT					5334	N 1/2 OF LOT 119 * LAMAR EXTENSION PLAT					5335	LOT 121 * LAMAR EXTENSION PLAT					5336	LOT 100 * LAMAR EXTENSION PLAT					5337	S 1/2 OF LOT 94 * LAMAR EXTENSION PLAT					5338	LOT 93 * LAMAR EXTENSION PLAT					5339	S 1/2 OF LOT 76 * LAMAR EXTENSION PLAT					5340	LOT 26 EX E 80 FT * LAMAR EXTENSION PLAT					5341	LOT 13 EX E 33 FT * LAMAR EXTENSION PLAT					5342	LOT 18 EX E 33 FT * LAMAR EXTENSION PLAT					5343	PART OF SE 1/4 COM 544.5 FT S OF E 1/4 COR TH N 214.5 FT TH W 869.2 FT TH S 214.5 FT TO A PT 872.12 FT W OF BEG TH E TO BEG ALSO E 595 FT OF S 50 FT OF N 330 FT OF NE 1/4 SE 1/4 SEC 36 4.98A. 1981 2106.65					5344	N 30 FT OF THAT PART OF NE 1/4 SE 1/4 DESC AS COM 990 FT S OF E 1/4 COR TH N 445.5 FT TH W 872.12 FT TH S 445.5 FT TO A PT 878.2 FT W OF BEG TH E TO BEG					5345	LOT 108 EX W 17 FT * CLEMENTS BOULEVARD ADD.					5356	LOT 102 * CLEMENTS BOULEVARD ADD.					5357	LOT 10 * VAN HOUTEN'S SUPERVISOR PLAT					5358	LOT 22					5359	LOT 28					5360	LOT 12 * KENT INDUSTRIAL CENTER					5361	LOTS 47 & 48					5362	LOT 42					5363	LOT 46					5364	LOT 47					5365	LOT 48					5366	LOT 11					5367	E 78 FT OF N 208 FT OF W 1/2 NW 1/4 NE 1/4 SE 1/4					5368	LOT 13 ALSO THAT PART OF LOT 14 COM AT NE COR OF SD LOT TH S 2 FT TH SWLY TO A PT 10 FT S OF NW COR OF SD LOT TH N 10 FT TH E TO BEG					5369	KEYESBUCK PLAT 1981 530.45					5370	LOT 23					5371	LOT 14 BLK 1					5372	LOTS 15 & 16 EX N 15 FT OF LOT 15					5373	LOTS 24 & 25					5374	LOT 11 BLK 14 * SOUTH LAWN PARK					5375	LOT 12 BLK 14 * SOUTH LAWN PARK					5376	LOT 7 BLK 14 * SOUTH LAWN PARK					5377	LOT 8 BLK 14 * SOUTH LAWN PARK					5378	LOTS 21 & 22 BLK 2 * SOUTH LAWN PARK					5379	LOT 23 BLK 2 * SOUTH LAWN PARK					5380	LOTS 23 & 4 EX S 21.25 FT OF LOT					4 BLK 3 * SOUTH LAWN PARK					1981 1991.81	5381	LOT 48 BLK 3 * SOUTH LAWN PARK					1981 639.61	5382	LOT 42 & E 15 FT OF LOT 43 BLK 3 * SOUTH LAWN PARK					1981 672.46	5383	LOT 23 BLK 4 * SOUTH LAWN PARK					1981 781.55	5384	LOT 24 BLK 4 * SOUTH LAWN PARK					1981 21.90	5385	LOT 42 & W 1/2 OF LOT 41 BLK 4 * SOUTH LAWN PARK					1981 1102.20	5386	LOT 1 BLK 5 * SOUTH LAWN PARK					1981 1350.31	5387	LOT 2 BLK 5 * SOUTH LAWN PARK					1981 880.83	5388	LOT 7 BLK 5 * SOUTH LAWN PARK					1981 905.69	5389	LOTS 8 & 9 BLK 5 * SOUTH LAWN PARK					1981 707.22	5390	LOT 29 BLK 5 * SOUTH LAWN PARK					1981 324.79	5391	LOT 18 BLK 13 * SOUTH LAWN PARK					1981 832.63	5392	LOT 82 BLK 13 * SOUTH LAWN PARK					1981 595.78	5393	LOT 52 BLK 13 * SOUTH LAWN PARK					1981 717.41	5394	LOT 49 BLK 13 * SOUTH LAWN PARK					1981 382.31	5395	LOT 48 BLK 13 * SOUTH LAWN PARK					1981 519.71	5396	LOT 43 BLK 12 * SOUTH LAWN PARK					1981 283.85	5397	LOTS 2 & 3 BLK 11 * SOUTH LAWN PARK					1981 894.03	5398	LOT 36 BLK 11 * SOUTH LAWN PARK					1981 327.32	5399	LOT 9 BLK 10 * SOUTH LAWN PARK					1981 517.69	5400	LOT 13 BLK 10 * SOUTH LAWN PARK					1981 586.80	5401	PART LOTS 34 35 45 & 46 COM ON E LINE OF LOT 34 AT A PT 12.9 FT S FROM NE COR THEREOF TH WLY ALONG CL OF VAC HEMES ST 86 FT WIDE TO E LINE OF KENT INDUSTRIAL CENTER NO.2 TH S ALONG SD E LINE 143.52 FT TH ELY TO A PT ON E LINE OF LOT 35 WHICH IS 10.3 FT S FROM NE COR SD LOT 35 TH N 133.0 FT TO BEG ALLEN FARM 1981 2094.90					5402	LOT 21 BLK 6 * SOUTH LAWN PARK					1981 114.75	5403	LOT 23 BLK 6 * SOUTH LAWN PARK					1981 1005.06	5404	LOTS 34 & 35 BLK 6 * SOUTH LAWN PARK					1981 883.25	5405	LOT 52 BLK 10 * SOUTH LAWN PARK					1981 599.85	5406	LOT 37 BLK 10 * SOUTH LAWN PARK					1981 191.57	5407	LOT 38 BLK 10 * SOUTH LAWN PARK					1981 1094.01	5408	LOTS 33 & 34 BLK 10 * SOUTH LAWN PARK					1981 887.19	5409	LOT 30 BLK 9 * SOUTH LAWN PARK					1981 178.88	5410	LOT 52 & W 1/2 OF LOT 51 BLK 9 * SOUTH LAWN PARK					1981 737.81	5411	LOT 1 & W 1/2 OF LOT 2 BLK 8 * SOUTH LAWN PARK					1981 1310.19	5412	S 100 FT OF N 199 FT OF LOTS 32 & 33 * GARDEN FARM ADD.					1981 516.77	5413	W 1/2 OF LOT 40 * GARDEN FARM ADD.					1981 359.03	5414	LOT 51 * GARDEN FARM ADD.					1981 1187.56	5415	LOT 50 * GARDEN FARM ADD.					1981 1675.65	5416	LOT 47 * GARDEN FARM ADD.					1981 1433.04	5417	LOT 68 * KENT INDUSTRIAL CENTER NO.2					1981 2040.75	5418	LOT 77					1981 734.43	5419	LOT 66 EX E 170 FT * KENT INDUSTRIAL CENTER NO.2					1981 137.64	VILLAGE OF CALEDONIA TOWN 6 NORTH RANGE 10 WEST						VILLAGE OF SPARTA TOWN 9 NORTH RANGE 12 WEST						VILLAGE OF SPARTA TOWN 9 NORTH RANGE 12 WEST					

### IRS Explains Collection Process

When a taxpayer, for one reason or another, fails to pay the full amount of federal tax owed, the Internal Revenue Service will collect the delinquent tax in one of several ways. To answer questions about its collection process, the IRS has prepared the following:

**Q. I thought I had paid my taxes, and now I've received a notice from the IRS saying I owe more. How can that be?**

**A. There may be several reasons.** You may not have had enough tax withheld from each paycheck, or perhaps an error was made in the preparation of your tax return. If you are self-employed or had other income not subject to withholding you may have missed making the required quarterly estimated payments.

**Q. The IRS says I owe more tax, but I don't agree. What can I do?**

**A. If you think that the bill is wrong, notify the IRS immediately by writing to the office that sent the bill. Be sure to have available any records which support your claim, such as cancelled checks or tax returns.**

**Q. Do I have to pay the entire amount of delinquent tax immediately?**

**A. If possible, the employee handling your collection case will review financial information which you provide to the IRS and determine whether the full amount can be paid at once, or if you qualify for an installment payment plan.**

**Q. What if I don't pay the IRS after they notify me that I owe delinquent taxes?**

**A. When an individual owes more tax, a bill is sent with payment due within 10 days. Several more bills and a telephone call may also follow. If a taxpayer neglects or refuses to pay taxes or to make satisfactory arrangements for payment, a levy may be issued against the taxpayer's salary, wages, bank accounts, or commissions. During the levy process, if the tax bill is paid in full or an acceptable installment agreement is reached, ordinarily the levy will be released.**

**Q. What rights do I have during the collection proceedings?**

**A. You, as a taxpayer, have several basic rights during all collection-related activities. They include representation, the transfer of a tax case to another office when your residence changes, receipts from the IRS for any payment, copies of all contractual arrangements, confidentiality of tax matters, and the elimination of a penalty with reasonable cause.**

**Q. Where can I get more detailed information about the collection process?**

**A. More information is available in IRS Publication 586A, The Collection Process (Income Tax Accounts) available free by using the mail-order form in your tax package.**

**Q. I received a bill from IRS for some additional tax and paid the amount in full. However, after going over my records I found some documents to verify that I owe less tax. What can I do?**

**A. If your records now show that you overpaid your tax you should file an amended return, Form 1040X, Amended U.S. Individual Income Tax Return.**