the first 31ST day of thereafter, DECEMBER shall be deemed the tax day in the City of Detroit. The taxable status of persons and real and personal property shall be determined as of said date. Notice that the assessment rolls are prepared as of the first 31ST day of January DECEMBER and will be completed and available for inspection beginning ON THE FIRST DAY OF February aret comma ENSUING AFTER TAX DAY shall be given as provided by the Charter of the City of Detroit. All general city taxes levied upon real and personal property shall become a debt against the owner on CEMBER 31, 1958, and on January first DECEMBER 31ST each year thereafter.

Sec. 2. Any person considering himself aggrieved by reason of any assessment, may make complaint on or before February 15th, either orally or in writing, before the Board of Assessors, and on sufficient cause being shown by the affidavit of such person, by oral proof, or by other evidence, to the satisfaction of such Board, it shall review the assessment complained of, and may alter or correct the same as to the person charged thereby, the property de-scribed therein, and the estimated value thereof. The concurrence of a majority of the Board shall be suffi-cient to decide the question of altering or correcting any assessment complained of. The Board shall forthwith notify all persons complaining, of the action of the Board with reference to the assessment or assessments complained of. The period for the review by the Board of Assessors shall be February 1st to February 15th, inclusive, each year. The period for revision and correction of the rolls by the Board of Assessors shall begin February 16th and shall conclude on the first Monday in March each year. The Board of Assessors having completed the review, revision, and correction of said assessment rolls, shall sign, and on the first Tuesday next following the first Monday in March each year, return the same to the Common Council. The completion and signing of the auxiliary book of the Board of Assessors' office shall be deemed a completion of the rolls comma and the receipt by the Council of cil of a communication from the Board of Assessors announcing the completion of the rolls shall deemed a delivery of said rolls to the Council. Any person, firm, or corporation owning taxable personal property may file their sworn statement as required by law at any time prior to February 15th each year; such erty owned by such person, firm, or corporation upon January first DE-

CEMBER 31ST immediately preceding, except that inventories of goods, wares, materials, merchandise, and supplies such as are commonly used in trade or commerce or manufacture shall, upon the filing by the owner thereof of a sworn statement with the Board of Assessors showing the total of such inventories for each of the twelve months preceding said first 31ST day of January DECEMBER be assessed on the basis of the average monthly inventory for twelve-month period; provided further, that the average monthly inventory shall be computed on the basis of the number of months during which said inventories of goods, wares, merchandise, and supplies had a taxable situs in the assessing district.

SEC. 2. All ordinances or parts of ordinances in conflict herewith are

hereby repealed.

SEC. 3. This ordinance is hereby declared necessary for the preserva-tion of the peace, health, and safety of the people of the City of Detroit and is hereby given immediate effect. Approved as to form:

NATHANIEL H. GOLDSTICK,

Corporation Counsel Read twice by title, ordered printed and laid on the table.

> **Auditor General** July 24, 1958

Honorable Common Council:

Gentlemen—We have filed today with the City Clerk, the following audit reports:

Board of Assessors, for the year ended June 30, 1957. Civil Service Commission, for the

period from January 1, 1956 to June 30, 1957.

Mayor's Office, for the period from April 1, 1956 through December 31, 1957.

Rapid Transit Commission, for the period from March 1, 1956 through December 31, 1957.

Street Railways, Department of scope of audit report, for the year

ended June 30, 1957. Copies of the several reports have been furnished to each member of Your Honorable Body, to His Honor, the Mayor, to the City Controller and to officials of the several departments.

Respectfully submitted DAVID V. ADDY, Auditor General

Received and placed on file.

City Plan Commission June 27, 1958

Honorable Common Council: Gentlemen—There is returned herewith the Quit Claim Deed of A. F. Posnik and S. V. Posnik, his wife. in the block bounded by Visger, Liddesdale, Omaha and Annabelle,

The above described deed is the result of a recommendation from the City Plan Commission to the effect that the subject alley be widened by condemnation and it was so ordered by your Honorable Body on November 1956, J.C.C. pages No. 2481 and No. 2482. It was felt that at that time a strip of land 10 feet wide was needed to complete the alley right-of-way thus making it 18 feet wide. However, in the meantime Mr. Posnik offered to dedicate a strip of land nine (9) feet wide to make an alley right-of-way of 17 feet eliminating any need for condemnation. reduction of one (1) foot in width was to clear existing buildings that would extend into a 10 foot wide strip as originally recommended.

The City Plan Commission has reconsidered its previous recommendation to widen the alley by 10 feet and is of the opinion that a nine (9) foot wide strip, which will make an overall width of 17 feet, is sufficient to serve the residentially developed property fronting on Liddesdale Avenue. Further, that the dedication of land will result in a considerable savings to the property owners and

the City of Detroit.

It is therefore recommended that your Honorable Body rescind its previous action ordering the condemnation of the 10 foot wide strip of land to widen the alley. It is further recommended that the attached Quit Claim Deed be accepted upon approval of the City Engineer as to description and the Corporation Counsel as to form and execution. There is also attached a copy of our plan No. 311-62. showing the dedicated strip of land.

Respectfully submitted, CHARLES A. BLESSING, Director-Secretary

By Councilman Smith:

Resolved, That resolution directing the Corporation Counsel to acquire land to widen north-south alley in block bounded by Visger, Liddesdale, Omaha and Annabelle, JCC November 20, 1956, pages 2481-2, be and the same is hereby rescinded; and further

Resolved, That the City Controller be and he is hereby authorized and directed to record quit-claim from A. F. Posnik and S. V. Posnik, his wife, covering "All that part of Private Claim 118, Ecorse Township, Wayne County, Michigan, lying east wayne hot was a County between County, Michigan, lying east wayne hot was a county of the county of Liddesdale Avenue between Omaha and Visger Avenue, described as follows: Beginning at the northeasterly corner of Lot 351 of Storm and Fowler's Oakwood Manor Subdivision No. 1 of part of Private Claim 118, Ecorse Township, Wayne County, Michigan, as recorded in Liber 34, Page 57 of

along the easterly line of said Storm and Fowler's Oakwood Manor Subdivision No. 1 N. 29 degrees 00 minutes 00 seconds E., 673.71 feet to a point southerly line of Omaha in the Avenue 60 feet wide as now estab. thence along the southerly line of Omaha Avenue S. 62 degrees, 03 minutes 20 seconds E., 9.00 feet to a point; thence along a line S. 29 degrees, 00 minutes 00 seconds W. 673.93 feet to a point; thence along a line N. 60 degrees, 38 minutes 40 seconds W., 9.00 feet to the place of beginning," to be used for alley purposes.

Adopted as follows:

Yeas — Councilmen Carey, Connor, Lincoln, Patrick, Rogell, Smith. Van Antwerp, Wise and President Beck-9. Nays-None.

City Plan Commission July 25, 1958. Honorable Common Council:

Gentlemen—There is returned herewith the following petition which had been referred to the City Plan Commission for investigation and re-

No. 1247

This petition requests that a residential alley be converted into an dential alley be converted into an easement for public utilities only.

We have been unable to obtain the signatures of 100% of the owners but we have signatures for more than 2/3 of the property owners abutting the

alley to be closed.

1. The alley does not serve as a means of ingress or egress to any of

the garages on the abutting property.

2. The alley is not paved and apparently is used only for waste collections that could be made from the street.

3. Public utilities located in the alley can be properly serviced if it is

converted to an easement.

The City Plan Commission believes that the closing of this alley would be beneficial to the City as well as property owners involved and therefore recommends that this petition be referred to the Corporation Counsel for processing thru Circuit thru Circuit Court in accordance with the provisions of the State Plat Act as amended in 1953.

Respectfully submitted, CHARLES A. BLESSING, Director-Secretary.

By Councilman Smith:

Whereas, The Common Council has received the following petition, praying that the alley described therein be vacated, provided a public ease-ment for public utility purposes be retained:

1247--Harlow, Oakfield, St. Martins, Vassar.

And Whereas, the above was signed by more than 2/3 of the as recorded in Liber 34, Page 57 of property owners, whose property abuts Plats, Wayne County Records, thence on the alleys in question; and