

the value of which is mentioned in their statement as being \$29,470, and adding thereto the value of their fixtures, less the discount allowed by the Assessors, viz., \$3,150, makes a total valuation of \$32,620, and deducting this from the amount placed against them upon the assessment roll, namely, \$51,000, leaves a net difference of \$18,380, which the petitioners claim they are overassessed, not through an error upon the part of the Board of Assessors, but through an error of their own in submitting their statement. The petitioners recite in their petition "that they are unable to account for the making of said error; that there are no figures or combination of figures obtained from the business of the petitioners from which said amount, \$8,860 16, could have been obtained, and the placing of said amount therein was clearly an unintentional misstatement."

The minority of your committee is just as unable to account for the making of said error, if an error has been committed, as are the petitioners. The entire question, according to my view, is this: Should the Common Council act as a Board of Review upon the statement of any person, firm or corporation which has been filed with and accepted by the Board of Assessors, as provided for by law after the assessment rolls have been confirmed and placed in the hands of the Receiver of Taxes for collection? My opinion is that it should not, and for this reason: If the Common Council establishes a precedent of this kind, the Board of Review, which sits for a period of 16 days in the spring of each year, may as well be abolished entirely, and the different assessments placed by the Board of Assessors reviewed by the Common Council from time to time as they may be presented. Does this Council believe for one moment that if the Board of Assessors had under-assessed the aforesaid firm that they would come to the Council, after the assessment roll had been confirmed and passed, and say: "The Board of Assessors have under-assessed us upon our assessable property for the present year, and we should like to pay the difference upon the valuation placed against us, and the amount of assessable property that we have." My judgment is that they would not, nor would any other firm where the same circumstances presented themselves, do so.

The establishment of such a precedent would be unjust to the remaining taxpayers, and while it will only mean a few hundred dollars now, in time to come it will unquestionably mean a rebate of thousands upon thousands of dollars annually.

The petitioners have several times made the statement made before your committee, that if relief were not granted they would carry the matter into court, and there determine their rights in the premises, but conclude with the remark that in order to save the expense of litigation to both sides, they would rather have the Council grant them the privilege of paying what in their judgment is just and proper.

The minority of your committee believes, regardless of what the expense of litigation may be, that the ques-

tion involved in this particular case should be determined by the courts as a guide for the future, and be the decision whatever it may, it will be invaluable to the Committee on Taxes in handling tax matters similar to this one, which may hereafter be presented. It is not only this particular case which prompts the minority of your committee to recommend this course, but there are several other large claims that will be presented, should this Council act favorably upon the petition of the Mitchell, Moody, Garton Co. The other firms in the category are no doubt keenly watching the outcome of this matter, and should the Council not allow this matter to be determined by the courts, it will mean the refunding of taxes upon valuations close to \$100,000.

Innumerable other reasons could be presented, but the minority of your committee believes it entirely unnecessary, and therefore recommends that the prayer of the petitioners be denied.

Respectfully submitted,

PHIL H. A. BALSLEY.

Ald. Balsley then moved as an amendment, that the minority report be accepted and adopted.

Ald. Weiler moved as an amendment to the amendment that the reports be laid on the table, which motion did not prevail.

Then the motion of Ald. Balsley did not prevail as follows:

Yeas—Ald. Balsley, Lemke, Magee, Moeller, Nevermann, Reinhardt, Rose, Smith and Weiler—9.

Nays—Ald. Allan, Atkinson, Brozo, Burns, Codd, Gutman, Harpfer, Heine-man, Hillger, Jeffries, Jerome, Keating, McClellan, Mahs, Mohn, Nagel, O'Brien, Tossy, Weibel, Wieber, Zink, and the President—22.

The question recurring on the motion of Ald. Zink, the same did not prevail as follows:

Yeas—Ald. Allan, Atkinson, Brozo, Burns, Codd, Gutman, Harpfer, Heine-man, Hillger, Jeffries, Jerome, Keating, McClellan, Mahs, Mohn, Nagel, O'Brien, Weibel, Wieber, Zink and the President.—21.

Nays—Ald. Balsley, Lemke, Magee, Moeller, Nevermann, Reinhardt, Rose, Smith, Tossy, and Weiler.—10.

It requiring under the charter a two-thirds vote of all aldermen elect.

Street Openings.

To the Honorable the Common Council:

Gentlemen—Your Committee on Street Openings, to whom was referred the petition of Abbie Westbrook, requesting that certain property be conveyed to her, beg leave to report that we have carefully considered the same and upon examination find that the petitioner is the owner of the easterly 27.10 feet of lot 1, block 68 of the sub of the Jones Farm, south of Grand River avenue; that adjoining her premises there is a triangular piece of land, more particularly described as follows: "Beginning at the northeasterly corner of said lot 1, and running thence southeasterly along the easterly line of an alley 32 feet, more or less, to a stake, thence running southwesterly along the northerly line of Locust street fourteen (14) feet, more or less.

to a point six (6) feet distant from the southeasterly corner of said lot 1, in a line parallel with the easterly line of said lot 1.; thence westerly along the northerly line of Locust street six (6) feet, more or less, to the southeasterly corner of said lot 1, thence northerly along the easterly line of said lot 1, to the place of beginning," that said triangular piece of property has been for a period of 15 years and upwards claimed, used and occupied by the petitioner, and that the petitioner has had open, adverse and notorious possession of the same; that a portion of her house now and for a period of 15 years and upwards has been located on a portion of said triangular piece, has been enclosed by a fence and improved for said period of time by the petitioner; that the petitioner now asks that the same be conveyed to her so that she may take possession of the same.

Your committee upon investigation find that the triangular piece referred to by the petitioner is of no particular use or benefit to the city, and therefore we can see no objection to the granting of the request, and here-with offer the following resolution for adoption.

Respectfully submitted,
M. J. KEATING.
ALBERT T. ALLAN.
CHARLES H. WIEBER.

Accepted and on leave the following resolution was offered:
By Ald. Keating:

Resolved, That all that part of the Jones Farm adjoining lot 1, block 68, of the subdivision of said farm south of Grand River avenue described as follows: Commencing at the southeasterly corner of said lot 1, thence north twenty-two (22) degrees and forty-seven (47) minutes west, thirty and forty-six hundredths (30.46) feet, thence south sixty-one degrees east, twenty-eight and ninety-five hundredths (28.95) feet to a point; thence south forty-three (43) degrees and fifty-six (56) minutes west nineteen and fifty hundredths (19.50) feet, to the place of beginning, said parcel of land to be hereafter known as lot 1 and assessed as such, be and the same is hereby vacated, provided, the owners of the abutting property who gain possession of the same pay into the City Treasury whatever expense may have been incurred by the City in the construction of sidewalks, crosswalks, etc., as may be certified to by the City Engineer.

Adopted as follows:

Yeas—Ald. Allan Atkinson, Balsley, Brozo, Burns, Codd, Gutman, Harpfer, Heineman, Hillger, Jeffries, Jerome, Keating, Lemke, McClellan, Magee, Mahs, Moeller, Mohn, Nagel, Nevermann, O'Brien, Reinhardt, Rose, Smith, Tossy, Weibel, Weiler, Wieber, Zink and the President,—31.
Nays—None.

FROM THE SAME.

To the Honorable the Common Council:

Gentlemen—Your Committee on Street Openings, to whom was referred the petition of Chas. J. Whelan for vacation of a strip of land lying between lot line and steet corner Fourth avenue and Reed place, beg

leave to report that we have given the same our careful consideration and upon examination find that the City has no interest in the strip of land asked to be vacated by the petitioner.

We therefore recommend that the prayer of the petitioner be denied.

Respectfully submitted,
M. J. KEATING,
DAVID E. HEINEMAN,
ALBERT T. ALLAN,
CHARLES H. WIEBER,
E. J. JEFFRIES.

Accepted and adopted.

FROM THE SAME.

To the Honorable the Common Council:

Gentlemen—Your Committee on Street Openings, to whom was referred the petition of James Johnston, et al, for the widening of an alley in block bounded by Champlain street, St. Paul, Bellevue and Beaufait avenues, beg leave to report that we have given the same our careful consideration and after investigation recommend that said alley be widened as proposed, and the Corporation Counsel instructed to prepare the proper resolutions therefor, and present the same to this body for adoption.

Respectfully submitted,
M. J. KEATING,
DAVID E. HEINEMAN,
ALBERT T. ALLAN,
CHARLES H. WIEBER,
E. J. JEFFRIES.

Accepted and adopted.

Liquor Bonds.

To the Honorable the Common Council.

Gentlemen—Your Committee on Liquor bonds, to whom was referred the various Liquor Bonds, respectfully report that we have carefully examined the same and find that the bonds have been certified as correct in form by the Corporation Counsel; we, therefore, recommend that the bonds as reported by the City Clerk on the 14th day of April, 1903, be and are hereby approved.

Respectfully submitted,
H. C. NEVERMANN, JR.,
ALBERT T. ALLAN,
ANTHONY WEILER.

Accepted and adopted as follows:

Yeas—Ald. Allan Atkinson, Balsley, Brozo, Burns, Codd, Gutman, Harpfer, Heineman, Hillger, Jeffries, Jerome, Keating, Lemke, McClellan, Magee, Mahs, Moeller, Mohn, Nagel, Nevermann, O'Brien, Reinhardt, Rose, Smith, Tossy, Weibel, Weiler, Wieber, Zink and the President,—31.
Nays—None.

Charter and City Legislation.

To the Honorable the Common Council:

Gentlemen—Your Committee on Charter and City Legislation, to whom was referred a resolution to request the Detroit delegation to urge the passage of a bill to provide for the summoning and testifying of witnesses before Common Council Committees, beg leave to report that we have considered the same and having been advised by the Corporation Counsel that the object of the bill as drawn can be