

said recorded plat, to the center of the west line of said lot 17 as shown on said recorded plat, together with all rights by adverse possession or otherwise or to any adjoining lands (lying south of said line extended) in the public street, alley or elsewhere actually covered by building now on said above specifically described lands,"

for the purpose of providing necessary quarters and recreational facilities for the United Service Organization and enlisted men of the United States Army, Navy and Marine Corps, said period to expire January 1, 1943.

It is our understanding that your Honorable Body desires to know whether or not you have the legal power to appropriate these funds for this purpose.

Paying the rent in this manner for a building to be used by the U. S. O. amounts to a donation of City funds to the U. S. O., a private charitable organization. The Supreme Court of the State of Michigan has held that donations of this character are illegal. In the case of Detroit Museum of Art v. Engel, 187 Mich. 432, the Supreme Court held that the City of Detroit could not appropriate money for the maintenance of the old Detroit Museum of Art. At that time, the Museum of Art was a private organization with a Board of Directors having control over its activities, not being officials either elected or appointed of the City of Detroit. In its opinion in that case, the Supreme Court said:

"The object and purpose of relator is a public purpose in the sense that it is being conducted for a public benefit, but it is not a public purpose within the meaning of our taxing laws, unless it is managed and controlled by the public. As matters now stand, the people who are called upon to pay the taxes and furnish the money have no voice in the selection of the servants of relator; neither have they any voice in the selection of a majority of the board of directors who control and manage its affairs. It was said by Mr. Justice Campbell that:

"Taxes and loans, when authorized to be raised by any public body, must be raised under the implied condition that they are to be applied to the public uses under the control or care of that body."

The appropriation of the \$6,000 in this instance to pay the rent for the U. S. O. would constitute a donation of public funds to a private organization and would be within the rule laid down in the foregoing case, and therefore illegal. Similar questions have arisen throughout the State in many instances where cities, counties and townships have sought to ap-

propriate money for various laudable private charities, and in many instances opinions have been requested of the Attorney General of Michigan as to the validity of these appropriations, and the Attorney General has uniformly held them to be illegal, his opinions being based principally upon the foregoing cited case. The rule has been applied by the Attorney General to the use of public funds for "lighting a recreation field controlled by the American Legion"; for "the use of a church," for the purpose of "aiding a county fair," for "donations to the United States Government," for "the use of the Salvation Army," for "private charitable hospitals."

Respectfully yours,

VANCE G. INGALLS,  
Ass't Corporation Counsel.

Approved:

PAUL T. DWYER,  
Acting Corporation Counsel.

#### MONDAY, AUGUST 3

Chairman Comstock submitted the following reports of Committee of the Whole for above date, and recommended their adoption:

##### Permits

To the Honorable, the Common Council:

Gentlemen—To your Committee of the Whole was referred petition of the J. L. Hickey Co., et al (2217), for permission to install a temporary booth on the sidewalk on the east side of Washington Blvd. between Grand River ave. and Clifford st., for the purpose of selling War Savings Bonds and Stamps during the month of August. After careful consideration of the request, your committee recommends that same be denied.

Respectfully submitted,  
WM. A. COMSTOCK,  
Chairman.

Accepted and adopted.

##### Sale of City-Owned Property

To the Honorable, the Common Council:

Gentlemen—To your Committee of the Whole was referred petition of Ernest LeVasseur (2223), to purchase a strip of city-owned property at State Fair and Havana aves. After consultation with the Corporation Counsel, and careful consideration of the request, your Committee recommends that same be granted in accordance with the following resolution.

Respectfully submitted,  
WM. A. COMSTOCK,  
Chairman.

By Councilman Comstock:

Resolved, that the City Controller be and he is hereby authorized and directed to execute to Ernest LeVasseur a quit claim deed covering "that

part of lot 685 of State Fair Sub. of part of S.  $\frac{1}{2}$  of Sec. 2, T. 1 S., R. 11 E., Greenfield Twp., Wayne Co., Mich., lying between the easterly line of Havana ave., 50 ft. wide as now established, and the westerly line of lot 686 of last mentioned subdivision," upon payment to the City Treasurer of the sum of \$25.00 cash, and the Corporation Counsel be and he is hereby directed to prepare said quit-claim deed.

Adopted as follows:

Yeas—Councilmen Comstock, Dorais, Edwards, Garlick, Rogell, and the President—6.

Nays—None.

### Taxes

To the Honorable, the Common Council:

Gentlemen—To your Committee of the Whole were referred petitions of various persons or firms for cancellation, reduction or refund of general city or personal taxes. Said petitions having been referred to the Board of Assessors for investigation, and said board having recommended certain adjustments, which have been approved by the Corporation Counsel, your committee concurs therein, and offers the following resolution.

Respectfully submitted,

WM. A. COMSTOCK,

Chairman.

By Councilman Comstock:

Resolved, that the City Treasurer be and he is hereby authorized and directed to cancel the personal taxes levied against the following named firms for the years mentioned:

Globe Indemnity Co. (958)—Year 1935, val. \$200, amt. \$4.90 (w. 1, item 1075); year 1936, val. \$200, amt. \$4.78 (w. 1, item 1142); year 1937, val. \$200, amt. \$4.94 (w. 1, item 1173); year 1938, val. \$200, amt. \$5.35 (w. 2, item 1084); year 1939, val. \$200, amt. \$5.47 (w. 2, item 1107); year 1940, val. \$900, amt. \$25.27 (w. 2, item 1351).

Jos. Hoffman & Sons (262)—Year 1939, val. \$2,000, amt. \$54.73 (w. 7, item 285); and further

Resolved, that the City Treasurer be and he is hereby authorized and directed to accept from the following named persons or firms the amounts shown, with interest added from due date to date of payment, in full settlement of personal taxes for the years mentioned, and cancel balance due, provided said taxes are paid within 30 days from the date of the adoption of this resolution:

N. Thomas (1053)—Year 1941, val. \$200, amt. \$5.47 (w. 1, item 1180).

Leon J. Shilson (1272)—Year 1941, val. \$140, amt. \$3.83 (w. 1, item 3223).

A. L. Sweet Co. (69)—Year 1933, val. \$500, amt. \$12.05 (w. 2, item 5989); year 1934, val. \$500, amt. \$12.33 (w. 1, item 3226); year 1936, val. \$880, amt. \$21.05 (w. 1, item 2840); year

1937, val. \$790, amt. \$19.50 (w. 1, item 2925); year 1938, val. \$680, amt. \$18.19 (w. 1, item 3431); year 1939, val. \$580, amt. \$15.87 (w. 1, item 3570); year 1940, val. \$480, amt. \$13.48 (w. 1, item 3456); year 1941, val. \$480, amt. \$13.12 (w. 1, item 3467).

Leo W. Walser, Inc. (515)—Year 1941, val. \$6,760, amt. \$184.65 (w. 1, item 3671).

Jack I. Winshall (1054)—Year 1941, val. \$1,100, amt. \$30.05 (w. 1, item 3812).

R. D. Fageol (897), year 1941, boat val. \$8,500, amt. \$232.18; boat val. \$1,000, amt. \$27.37 (w. 2, boat, item 256).

Richard S. Martin (1118)—Year 1941, val. \$150, amt. \$4.10 (w. 2, item 573).

A. E. Noble Piano & Furniture Polish Co. (1332)—Year 1936, val. \$300, amt. \$7.17 (w. 2, item 6035); year 1937, val. \$300, amt. \$7.40 (w. 2, item 5894).

John P. Watkins (1337)—Year 1939, val. \$300, amt. \$8.21 (w. 3, item 883); year 1940, val. \$300, amt. \$8.43 (w. 3, item 897); year 1941, val. \$300, amt. \$8.20 (w. 3, item 910)

Seth W. Ellis (259)—Year 1939, val. \$500, amt. \$13.69 (w. 4, item 416); year 1940, val. \$500, amt. \$14.04 (w. 4, item 426).

Hooker Dental Laboratory (368)—Year 1941, val. \$150, amt. \$4.10 (w. 4, item 623).

Harry's Quality Market (10109)—Year 1940, val. \$2510, amt. \$70.48 (w. 5, item 467); year 1941, val. \$1,900, amt. \$51.90 (w. 5, item 450).

Linfield Apts. (737)—Year 1937, val. \$900, amt. \$22.21 (w. 6, item 784); year 1938, val. \$800, amt. \$21.40 (w. 6, item 810); year 1939, val. \$700, amt. \$19.16 (w. 6, item 782); year 1940, val. \$600, amt. \$16.85 (w. 6, item 741); year 1941, val. \$500, amt. \$13.66 (w. 6, item 746).

E. D. Tichenor (371)—Year 1938, val. \$750, amt. \$20.06 (w. 6, item 1324); year 1941, val. \$500, amt. \$13.66 (w. 6, item 1211).

Helen's Beauty Shop (817)—Year 1939, val. \$340, amt. \$9.30 (w. 8, item 1586).

E. J. Hahn, Sr. (898)—Year 1938, val. \$500, amt. \$13.38 (w. 10, item 734); year 1939, val. \$500, amt. \$13.69 (w. 10, item 925); year 1940, val. \$500, amt. \$14.04 (w. 10, item 706).

Jos. Hoffman & Sons (262)—Year 1940, val. \$500, amt. \$14.04 (w. 10, item 758).

M. P. Austin (1508)—Year 1941, val. \$6,380, amt. \$174.27 (w. 12, item 65).

Vogt Roller Co. (8990)—Year 1941, val. \$12,750, amt. \$348.27 (w. 14, item 1423).

Albert Hannon Co. (1111)—Year 1938, val. \$280, amt. \$7.49 (w. 10, item 1089); year 1939, val. \$160, amt. \$4.38 (w. 16, item 1172).