

Major Tax Delinquencies Laid To Unimproved Lots

17 Subdivisions Especially Lax In Payments, Assessor's Survey Shows

A detailed analysis of the tax delinquency problem which faces Birmingham today, showing that this delinquency in the past three years has amounted to \$536,689.28 in both general and special assessment taxes, is contained in a report prepared by Albert W. Noon, village assessor, and presented this week to the Village Commission.

Among other things, the survey points conclusively to the fact that unimproved vacant lots are responsible for the major portion of the delinquency. Of 143 subdivisions in the village, the report shows, 17 contain 3,481 delin-

quent vacant lots, or 73 percent of the total general tax delinquency on vacant lots.

Some of these subdivisions are 100 percent delinquent and others nearly so, and a majority of them have a single ownership, the report shows, stating that "it could almost be said that 17 taxpayers are responsible for 73 percent of the vacant lot delinquency, which amounts to about 32 percent of the total general tax delinquency."

\$300,000 General Delinquency

Sections of the report follow: "There is a grand total delinquency for the three years mentioned (1929, 1930, 1931) of \$536,689.28, of which \$296,039.20 are special assessments and \$240,650.08 general taxes.

"Sharing in the special assessment delinquency at various amounts are 2,498 vacant lots out of a total of 7,154, or 34.9 percent, and 647 improved parcels out of 2,608, or 25 percent. In amount, vacant properties carry a delinquency of \$155,662.93, or 66 percent of the total special assessment delinquency.

"Sharing in the general tax delinquency are 4,768 vacant lots, or about 67 percent of the total vacant parcels. About 50 percent of the improved parcels have some delinquency, the number being 1,321 out of 2,608. In amount, the general tax delinquency of vacant parcels is \$129,812.70, or 43 percent, while the improved properties carry the balance, or 57 percent.

"As the general tax levy for the three years amounts to \$981,393, the general tax delinquency is approximately 30 percent, and about one-half of this is, for 1931, the figures being: 1929, \$59,036.17; 1930, \$69,714.07; 1931, \$143,903.04. For special assessment delinquency the figures are: 1929, \$40,518.08; 1930, \$100,858.33; 1931, \$94,663.28.

Vacant Property

"As pointed out above, there are 7,154 vacant parcels in the village. Of these, 1,083, or 15.1 percent, owe for special assessments levied in 1929, 1930 and 1931; 802, or 11.3 percent, owe for those levied in 1930 and 1931, and 563, or 8 percent, owe for special levied in 1931.

"As to vacant parcels delinquent for general taxes, 2,463, or 34.4 percent are delinquent for three years' taxes; 1,061, or 14.8 percent, for two years' taxes, and 1,238, or 17.3 percent for only one year's tax, making a total general tax delinquency for vacant lots of 66.6 percent.

"There are 143 subdivisions in the village, of various sizes and in various states of development. Of these, 17 contain 3,481 delinquent vacant lots, or 73 percent of the total. Some of these subdivisions

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are 100 percent delinquent and others closely approach it.

"Some of these subdivisions have a heavy special assessment delinquency and some have little or none at all. It is also true that the majority of the vacant lots in these subdivisions have a single ownership, whether person, firm or corporation, so that it could almost be said that 17 taxpayers are responsible for 73 percent of the vacant lot delinquency, which amounts to about 32 percent of the total general tax delinquency. In addition, they, of course, would be responsible for a large share of the special assessment delinquency.

Improved Parcels

"As previously stated, there are approximately 2,608 improved parcels in the village. Of these, 228 owe for special assessments levied in 1929, 1930 and 1931; 425 owe for 1930 and 1931, and 417 for only 1931. This makes a total of 1,070 parcels on which at least one year's tax is unpaid.

"In other words, 18.4 percent (point of numbers, not amount of tax) of all improved parcels are delinquent for three years' tax, 16.3 percent are delinquent for two years' tax, and 16 percent are delinquent for only one year's tax, making a total of 50.7 percent delinquency for all improved parcels.

"It should not be overlooked, however, that one large subdivision . . . contributes about 35.6 percent of the total improved lot delinquency, there being 470 parcels on which at least one year's tax remains unpaid.

Sections of the Village

"For purposes of statistical comparison, the village is divided into four districts as follows: "Two districts north of Maple divided by Woodward avenue, and called Northwest and Northeast. "Two districts south of Maple avenue and divided by Pierce street, and called Southwest and Southeast.

"As between these different sections, the Northeast shows the lowest delinquency and the Southwest the highest.

"The total of three years' delinquency in the Northeast section is \$69,855.11, of which \$48,684.19 is for general taxes and the balance special assessments.

"In the Southwest section there is \$254,106.28 unpaid for the three years, of which \$91,801.02 is general and \$162,305.26 is special.

"In the Northeast section the delinquency is shared by 568 vacant and 184 improved lots out of a total of 1,010 parcels, or about 46.7 percent.

"In the Southwest the delinquency is represented by 1,641 vacant and 285 improved lots, making a total of 1,926 out of 2,608, or 68.2 percent.

"Between the Northwest section has a total delinquency of \$79,814.96, of which \$52,109.91 is general and \$27,705.05 is special. This is represented by 714 vacant lots and 148 improved, a total of 862 out of 1,465, or 58.8 percent.

Business Properties Cited

"In the Southeast district, there is a delinquency of \$152,932.93 divided into \$108,055.05 general and \$44,877.88 special, represented by 1,941 vacant and 704 improved lots, a total of 2,645 out of 4,062, or 66 percent.

"If we were considering only the general tax delinquency, this latter district is highest in amount of taxes delinquent. Ordinarily this should be expected, since it carries the highest assessed valuation.

"However, its high assessed valuation is due largely to the high percentage of business property within its boundaries, and a separate analysis will show that, except for 1931, business properties have had a low percentage of delinquency.

"An interesting but rather disquieting condition is revealed in the Southwest section, and consists of the fact that part of it, namely the area south of Lincoln

CHILDREN'S DENTAL CLINIC ASSURED

Exchanges Approve Project
Optical Club Gathers May
Open Fund Drive

Birmingham Exchanges Tuesday noon definitely approved a plan to inaugurate an indigent children's free dental clinic, suggested by Dr. Fred L. Tucker several weeks ago. A committee, consisting of James W. Taylor, Oliver Kirk and Melvin C. Hart, was directed to outline plans for the raising of approximately \$750 for equipment. At a recent meeting of the Birmingham School Board, a room was offered in which to set up the equipment in Barham School. The plan, according to Dr. Tucker, includes the giving of their time by Birmingham dentists, to the end that every child's teeth may be taken care of.

Immediate plans for raising a portion of the money include, tentatively, the bringing of the Detroit Orpheus Club, well known symphonic artists, to Birmingham for a recital. Dr. William Lloyd Kemp, member of both the Exchanges and Orpheus Club, was asked to investigate the possibility of bringing the 45 musicians here at an early date.

Tuesday's program also included a brief report of the monthly meeting of the Detroit Council of Exchange Clubs, to which Birmingham belongs. Dr. Tucker and Mr. Taylor attended the affair in Detroit last Thursday night.

and west of Pierce street, shows a terrific delinquency in special assessments and a very serious general delinquency.

"It might also be observed that the Northeast district, which has the highest ratio of improved parcels to total parcels, 31.1 percent, also has the lowest delinquency, both special and general, and speaking in round numbers only.

Second Report Promised

"In contradistinction to this, the Southwest district, with the lowest ratio of improved parcels, 22.8 percent to exact, has the highest percentage of special assessment delinquency, both in amount of taxes and number of parcels, and the second highest general tax delinquency."

Mr. Noon, who has been working almost continuously on this survey for the past several weeks, promised in conclusion a second report in which he will discuss causes and offer suggestions looking toward remedial action, avoiding so far as practicable those things which are controversial in nature, or depend for effectiveness on local or state legislation, because of the remoteness and uncertainty of accomplishment.

FRANKLIN

Mrs. Frederick Van Every is a patient at Harper Hospital where she recently underwent an operation.

The next meeting of the Ladies' Aid Society of the Franklin M. E. Church will be held at the home of Mrs. James B. Wood on Thursday, Jan. 21. Dinner will be served at 1 P. M.

The public is invited to attend.

Mr. and Mrs. Hugh McKaye announce the birth of a daughter on Thursday, Jan. 7.

Beginning Sunday, Jan. 17, the Sunday School hour at the Franklin M. E. Church will be from 12:15 to 12:45 P. M. Morning Worship will be at 11:45 A. M.

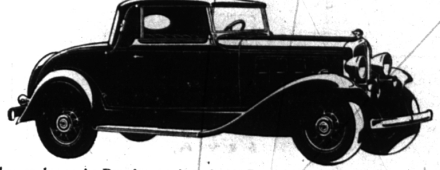
Residents of Franklin and vicinity are invited to the Franklin Church Thursday evening where pictures of the work of the church in the South, entitled "Southern Highlands," will be shown.

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