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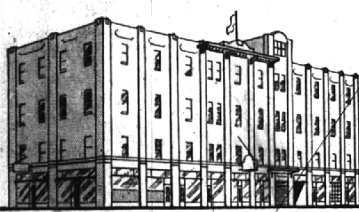


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## Legislature Revises Certain Portion of General, Federal and Personal Property Taxes

**EDITOR'S NOTE:** This is the eighth in a series of articles on laws which were passed at the 1949 session of the Michigan Legislature. They affect you and every resident of Michigan. The entire series is prepared as a public service of the State Bar of Michigan under the direction of Russell A. Stark, Lansing, Chairman of the State Bar Committee on Legislation and Law Reform. The articles are objective in nature and do not attempt to comment on the relative worth of the legislative enactments but rather to present the most important facts and alert you to the changes these laws represent as they become effective on September 21, 1949.

**Cities and Villages**  
The vast majority of bills introduced in the 1949 Legislature having to do with cities and villages were the result of the thinking of the members as to the proper solution of the financial problems not only of the local government, but also, the state government.

**General Property Taxes**  
The system under which the general tax on real and personal property is levied was revised and modernized. The proceeds of this tax, ever since 1933 when the 15-mill limitation went into effect have been divided between local municipalities. The state has refrained from levying any general property tax, relying on the proceeds of other taxes, such as sales tax, corporation tax, and liquor tax.

Under the new law, each step in the assessment of property and the levy of taxes is moved ahead to an earlier date in the year, the "tax day", being the date as of which property is to be assessed.

**Personal Property**  
Mr. Average Citizen was given a break when the Legislature increased the amount of his exemption from taxes on personal property consisting of furniture, fuel and tools in his professional purposes.

On the other hand, school districts which own property which for more than two years is held for income purposes rather than public school purposes are required to pay taxes on personal assessments thereon to the city, village, or township in which the property is situated.

By another act, municipalities were authorized to carry out programs for the modernization of residential neighborhoods. Cities and villages were also authorized to accept grants from the federal government as well as contributions or aid from industries to assist in projects to prevent water pollution.

**Liquor Laws**  
Three bills of interest to local governments pertaining to the operation of the liquor laws were also enacted.

The first governs the holding of local elections upon the issue of "on premises" sale of spirits in cities and villages. From now on a vote upon that issue may only be held at elections at which candidates for state offices are to be elected.

Previously, it has been possible to call a special election to vote upon such an issue and the experience has shown that at such elections only a fraction of the eligible voters determine the issue.

The second bill clarified the manner of determining the distance between liquor bars and churches or schools to determine whether the bars are within the 500 foot area as prescribed by the 1945 act. This applies only to businesses.

The third bill prohibited the operation of "bottle clubs" which consist of members and in which the members were served their own liquor. Before the effective date of this measure these clubs could operate without any regulation.

**Election Laws**  
The election laws were also amended in some minor details. The most important of these amendments in regard to absentee voters.

The main purpose of this was to provide that a citizen who had actually changed his place of residence could not be permitted to vote at his former place of residence unless his intention to remain in his former residence was demonstrated by something other than the ownership or renting of property, or the storing of furniture.

Of course, this does not have any effect upon employees of state and federal government or members of the armed services who retain their former residence by virtue of constitutional provisions.

By other legislation, the election officials are authorized to break down the voting machines following the seven days after the final adjournment of the board of election officials prohibited by court order, and in any event, the clerk is permitted to break down the machines in the event the voting machine may be readied for use.

This legislation was apparently occasioned by the tying up of several machines in the recent preliminary to the recount in the Ferguson-Hooker senatorial election and the Blount-Stewart contest following the 1948 election.

A number of cities were deprived of the use of their election machines and ballot boxes at the 1948 general election inasmuch as they had been required by court order to preserve the machines and boxes until the recount had been completed by the federal officials by that time.

Among the acts which failed of passage was an act requiring fire departments to grant a second holiday, a "Kelly Day", in every 8-day period to firemen. This would have reduced their work week to 68 hours.

Another bill also was defeated which would have prohibited local municipalities from adopting regulations denying members of the police force membership in the Fraternal Order of Police, a secret national organization.

The most important articles in the series will deal with health legislation.

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## Celebrations Mark Entry of 100,000th DP Into America

Mrs. Alvin H. Knorr of Beverly Hills, who has been active in securing homes and employment for displaced persons in this area, has been notified that the 100,000th DP will arrive in New York today on the SS General Howze. This family, from Estonia, consists of Mr. and Mrs. Ferdinand Kiak and their three sons.

They will be honored at a reception and celebration in New York after which they will journey to Detroit for a second celebration. Mrs. Knorr and the Rev. Emil Kantz will meet them there and go on to Lansing where they will be received by Gov. G. Mennen Williams and a delegation.

Mrs. Knorr said the conditions surrounding their arrival in this country are among the most interesting of any of the families with whom she has had contact.

To Operate Hugs Farm  
The Kiaks will go from Lansing to the 319-acre farm of Mr. and Mrs. Fred Priddy, near Harrison. The Priddys, both in their sixties, had sold all stock and equipment, and retired from active farming. They now plan to purchase new stock and equipment, and begin full operation of the farm once more.

It will be conducted on a 50-50 share-cropping basis, with Kiak in full charge.

Mrs. Knorr also reported that she has placed two families in the Birmingham area within the past week, two more this week, and has several others who are coming on the General Howze with the Kiak family.

She urges local residents who are desirous of helping these people to act soon. Assurance must be received by the end of January, since the quota will be distributed in June, 1950, and legislative action concerning a quota extension was not passed at the closing sessions of Congress.

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**Midshipman Holmes Enters Final Phase of Flight Training**

CABANIS FIELD, CORPUS CHRISTI, Tex.—Midshipman William E. Holmes, USN, completed the advanced air training phase of a second year as a student carrier pilot at the Naval Auxiliary Air Station here October 20. He then received orders to report to Carrier Qualifications at Pensacola, Florida where he will complete the "Navy Wings" flight training, be presented with "Navy Wings" and designated a naval aviator.

Holmes, 20, is the son of Mr. and Mrs. Harold W. Holmes of 512 Madison, Birmingham. He was graduated from Salswin high school in 1946. He then entered the Navy and attended Michigan State College. After two years of college he reported to the Naval Air Station, Pensacola, for training as a student carrier pilot.

Upon successful completion of the basic and pre-flight phases of flight training he was sent to the Advanced Training Command at Cabanis Field. There he was taught to fly the P4U "Corsair." Cabanis Field is the only air station in the Navy that trains student aviators to fly carrier type aircraft.

In the next and final stage, Holmes will learn how to land a plane aboard an aircraft carrier at sea. Completion of this phase leads to designation and a tour of duty attached to a fleet squadron.

**What Your School Board Is Doing**

Regular meeting of the Board of Education was held in the Hill School Building Tuesday, October 18, 1949, at 8:00 P.M.

Appointment of Mrs. Ellen Davey to the teaching staff approved.

Appointment of Mrs. Rosalie McGaffey to the teaching staff for the balance of the first semester approved.

Appointment of Mrs. Dorcas Little, clerk, in the central office approved.

Accounts Payable, pay rolls and transfer of funds to other accounts in the amount of \$186,866.96 approved.

New purchases in the amount of \$1,621.48 authorized.

**Have You Met . . .**  
Mr. and Mrs. N. F. Prugh of Glenview, Ill., who are now living at 740 Graefield. They have a son, Richard. Mr. Prugh is with the construction office of the J. L. Hudson Company.

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