

Boyers-Elm Area Owners Invited To Zone Hearing

An informal hearing to discuss three vacant lots on Boyers street at Elm has been slated by the Birmingham planning board for Wednesday at 8 p.m.

Property owners in the general area are being invited to the hearing on the lots, now zoned single family, which Harold K. Turner seeks to rezone to a business classification for storage of automobiles.

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Program

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recommended to the board of education and the school electorate by a special citizens committee on education after an eight-month intensive study of the instructional program.

Even though voters approve a 2.5-mill increase in the special school operating levy at the school election next Monday, property taxes in the Birmingham school district will account for only about 60 per cent of total school operating revenues next year.

THIS POINT was disclosed this week by the independent citizens committee which urged a "Yes" vote on the proposal.

Balance of operating income to the school district derives from various sources, including state aid, the primary fund, library fund, reimbursement from the state for special salaries and other miscellaneous sources.

The small percentage increase in total operating budget represented by property taxes over last year—when it was 56 per cent—reflects the widening ratio between growth of enrollment and the slower rise in the tax base.

ASSUMING THAT the 6-mill levy is approved Monday, operating revenue will be \$15.32 per \$1,000 of state-equalized valuation assuming the present valuation is unchanged, plus funds from the state and other income. The \$8.50 current levy far exceeded that will remain unchanged.

State aid to schools falls into two categories: mandatory under the state constitution and voluntary by legislative appropriation. Mandatory aid consists of the primary school interest fund and the school aid fund. The latter derives from constitutional amendment allocating among school districts two-thirds of net receipts from the sales tax.

State equalization appears to be one of the most mystifying phases of property taxation, the committee reported. In reality, it is rather logical, once it is explained, committee members said.

STATE LAW requires that all property taxes be levied on valuations established by the state and bearing a uniform relationship to "current market value." The only exceptions are municipalities governed by special charter provisions, such as Birmingham—which city is only a part of the Birmingham school district. Even in those cities, all property taxes—except city taxes—must be levied on state-equalized valuations.

Consequently, all property of like "current market value" carries the same school tax, regardless of where it is located in any one of the seven governmental subdivisions of the Birmingham school district.

Because local assessing practice varies among the seven units in respect to "current market" value, the state has reviewed valuations in each area and established an "equalizing factor" for each.

THIS FACTOR, or "multiplier," when applied to each individual local assessment, brings the valuation for property tax purposes to the uniform level the state has established for property of similar value in all areas.

All of the seven governmental units in the Birmingham district have different factors. All are over 1, ranging at present from 1.456302 to 2.928729. If local assessments



BLOOMFIELD Art Association president, Robert A. Thom, discusses his forthcoming European trip with Dean Cornwell, noted U.S. mural painter. On his six-week trip abroad, Thom will do research for a series of paintings on the history of medicine. Cornwell, who appeared in Birmingham last week as the BAA's first speaker, will be the first artist whose work will be exhibited at the association's galleries.

BAA Galleries to Exhibit Work of Dean Cornwell

The recently-organized Bloomfield Art Association will open its galleries at 361 N. Woodward, Birmingham, on Wednesday, March 28 for a two-week exhibit of the work of Dean Cornwell, noted U.S. muralist.

The galleries will be open to the public each week on Thursday, Friday, Saturday and Sunday, with the show closing on April 7. Afternoon hours on week days are from 2 to 5 p.m.; evening hours from 7:30 to 9 p.m. On Sundays the galleries are open from 2-5 p.m. only.

PROGRAM chairman, Clifford B. West, states that arrangements may be made for art groups and art classes to view the exhibit during periods when the galleries are not open to the public. For details and further information, he may be contacted at his Lahser road home.

Dean Cornwell, a New York resident, has been a top-flight illustrator since the early 1920's. His illustrations have appeared in almost every American publication since that time. He has, however, won even more fame as a mural painter and his work graces the walls of some of the largest buildings in various parts of the world.

NOTABLE examples of his art are the murals in the Detroit Athletic Club, the gold-leaf murals in Radio City and the huge sculptured memorials at the American cemetery in Belgium.

A special preview for members and their invited guests will be held Tuesday, March 26, from 2 to 5 p.m. and from 7:30 to 9 p.m.

Mrs. Cyrus R. Osborn and Mrs. Don E. Ahrens head the social committee planning the coffee hour and reception which will officially mark the opening of the first exhibit of the Bloomfield Art Association.

are raised, the factor is reduced proportionately to the average increase in valuation.

"One last word about school taxes and valuations," a spokesman for the committee said. "The school board and administration have absolutely nothing to do with the level of property valuations."

District

(Continued from Page 1-A)

the basis on which school taxes are levied.

Members reported that the size of the district astonishes many. Some think it comprises only Birmingham. Actually it is all of Birmingham, all of Franklin, all of Bingham Farms, parts of Troy and Bloomfield Hills and parts of the townships of Southfield, Bloomfield and West-Bloomfield.

FURTHEST points of the district are east of Coolidge and west of Middlebelt, from Long Lake road and just north of 12 Mile road. One committee member noted that, looking at the map, the tortuous course of the district boundaries resembles a west-bound, old-fashioned, short-coupled shallow-boiler locomotive without wheels—its headlight west of Walnut Lake and its coupler in Troy.

Another common misconception found is that there is an official relationship between the school system and city and township governments. Local governments have no authority over it or voice in its administration.

There is, however, co-operation between these bodies on common problems such as zoning and sewerage. The school board is responsible to the people and to the State Department of public instruction.

MOST CONFUSING, committee members said, is the sources of revenue. The complexity of the revenue structure defies simple explanation, but there are basic broad areas that can be described to give a general understanding.

School taxes are levied for two principal purposes:

1. Operating the system—salaries, maintenance, heat, light, pupil transportation and other day-to-day costs of keeping schools running.
2. Payment of interest on and eventual retirement of long-term bonds sold to finance new schools or additions, renovation, acquisition of sites and other physical properties.

CURRENT operating revenue derives from two levies on state-equalized property valuations, income from various state funds and a small amount from other sources such as interest and tuition.

Revenue to meet interest and principal payments on funded debt comes solely from a special levy on property.

The reason for the three different levies for school purposes lies in a state constitutional amendment limiting property taxes to 15 mills, \$15 per \$1,000 of assessed valuation except in incorporated cities. The 15 mills is divided among the county government,

townships and schools by a county allocation board.

FOR MANY YEARS the school's share has been inadequate to meet even operating costs. A subsequent amendment to the state constitution permits voters to approve special levies beyond the 15-mill limitation for specific use for a limited period.

The Birmingham district has voted itself such millage additions

since 1942. During one five-year period the special levy was 5 mills—only one below that for which approval is sought next week.

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