

AUCTION SALE

Thursday, Feb. 17th
12:30 p. m.

36135 Seven Mile Road
Between Farmington and
Newburg Roads

13 cows; 2 hells; 1 bull, 13 months old; Swis-Holstein, Jersey and Guernsey. All young, some fresh.
25 bu. wheat; 200 chickens, fence; chicks feeding utensils; churn; crock; dishes; 3 living room suits; 1 nine piece dining set; bedroom suite; ice box; kitchen utensils; rugs; 9 trunks.
Many articles not mentioned. Remodeling home. Going out of milk production. Raise flowers only.

Terms: Cash

C. Van Hellemont
Owner
HARRY C. ROBINSON, Auct.

REAL SAVING

At
Godin's Place
37441 Grand River Cutoff
at Halsted Road
FRESH KILLED
No. 1 A Best
Beef and Pork
13c per lb. up
Other cheaper cuts
Whole, Half, or Quarter
or by pound
Pack Your Own Meat
We Deliver Anywhere

Send in your news items.

PRIMARY ELECTION NOTICE TOWNSHIP OF LIVONIA Wayne County, Mich.

Notice is hereby given, THAT THE TOWNSHIP PRIMARY ELECTION will be held on

**Monday, March 7, A.D.
1938**

for the purpose of nominating candidates for Supervisor, Clerk, Treasurer, Highway Commissioner, Justice of the Peace (full term), Justice of the Peace (unexpired term), one member Board of Review and 4 Constables.

LOCATIONS OF VOTING BOOTHS ARE LISTED BELOW:

Precinct No. 1—At Community Hall on Seven Mile Road, East of Farmington Road.

Precinct No. 2—At Sheldon and Son's Real Estate Office on Plymouth Road in Rose dale Gardens.

Precinct No. 3—In Community Room of Church on West side of Farmington Road, 1 block South of Five Mile Road.

IMPORTANT NOTICE OF CHANGE OF PRECINCT

The following is a description of the election precinct No. 3 of Livonia township as determined by the board of said township: That area between the center of Six Mile Road and the Center of Schoolcraft Road and running east and west the full length of the township.

RELATIVE TO OPENING AND CLOSING OF POLLS

The polls of said election will be open at Seven o'clock a. m. and remain open until eight o'clock p. m. Eastern Standard Time, of said day of Election.

HARRY S. WOLFE

Livonia Township Clerk

Auditor General Tells Sale Problems

(Continued from page one)
Once each month the Auditor General forwards to each county treasurer a statement of all taxes collected in that county by the Auditor General.
Theoretically Check
You have then, in theory, the promise that the tax books of every county treasurer in the state are identical with the tax books of the Auditor General. The Auditor General's clerks pick up each of the duplicate tax receipts issued by all county treasurers and enters on his books the statement of payments made to the Auditor General.
I repeat that, in theory, the premise is that books of the 83 county treasurers and those of the Auditor General are identical records. And, except for current items in transit, the theory is the practical fact in normal times.
Not Normal Times
Now, I need scarcely remind you that the past years were not normal times. Indeed, they were very abnormal times, years of great crisis. And it is not surprising that those critical years, affecting every phase of the social and economic life of our people, wrought havoc in the ordinary processes of tax collections.
In the ordinary days, the liquidating factor in our tax system was the annual tax sale held every May. These all unpaid taxes outstanding for three years were offered and sold at public auction. But the Legislature of 1933 and 1934 in regular and special sessions attempted to relieve the tax distress of the people of the state. Annual tax sales were suspended; back taxes were divided into ten annual installments; interest and penalties were reduced or removed entirely.
What was the effect of these radical changes in our tax collection system? Where formerly one tax receipt was given by a county treasurer and a copy sent to the Auditor General, that single transaction was now multiplied ten times. The annual tax sale was thus a thing of the past. The up of the tax books was stopped and these unpaid descriptions accumulated year after year to clutter all the tax books of the state.

Buried in Deluge
The last tax sale held in May, 1932. That is six years ago. The installment payment of taxes began in 1933. That is five years ago. The tax books of the Auditor General and the county treasurers are now buried in the deluge.
The 1935 Legislature then attempted to resume the annual tax sale, providing for a sale in May of 1935.
Now under the general tax law, the Auditor General is charged with preparing what is known as the Tax Record to be used at the annual tax sale. He uses his books which in theory, are identical with those of the 83 counties, to prepare this so-called Tax Record. He lists on this Tax Record all descriptions of lands on which the taxes are overdue by law.
Work was Futile
Now, let us see what happened when the 1935 Legislature ordered the Auditor General to prepare the Tax Record for a sale in May. There was an accumulation of four years of "dead wood," so to speak. Notwithstanding that the deluge of county treasurers' duplicate receipts in every rolling year was like an avalanche, it became necessary in the circumstances for him to cease entering these payments on his books, and divert all of the labor of his staff to compiling the Tax Record for the year 1935. He stacked the in-rushing receipts in bales in every nook and corner of his office rooms, the packages unopened. To no avail. There was no tax sale. After all that effort the Supreme Court found the act of the Legislature defective.
Millions of Receipts
And now it is January 15, 1937. I am elected Auditor General. What I found, I have just described to you. There were those millions of tax receipts, still in their unopened packages, stored in every available corner. There were receipts stored there that had been issued by county treasurers in the summer of 1935, 18 months before!

Quarterly settlements with practically all of the counties of the state were likewise approximately eighteen months behind. I submit to you that for the year 1935 of this year these quarterly settlements will be current—a condition which permits a clearer picture of state and local finances.
But that is only part of the picture. The Legislature was again in regular session. And the Legislature ordered a tax sale for May of 1938.
This Act became effective July 1, 1937. Since January 1, 1937 we made every effort possible to post the accumulated receipts on our records. After the passage of the Act we surveyed the situation and decided that in order to have the Record ready, it was imperative that work begin at once on the preparation of the Record.
Flow Unceasing
You must remember that the flow of duplicate tax receipts from the 83 counties is unceasing. With the unopened bales stored everywhere, still the flow continued. And there was a Tax Record to prepare for May, 1938.
I submit to you that no Auditor General in the history of the state was confronted with anything like a comparable situation.
I feel compelled to tell you that if a tax sale is not held soon, the records will become so voluminous and the task of preparation so involved and stupendous, that the whole structure will fall of its own weight and no sale of the years involved will ever be held. I feel further compelled to state that if a sale is not held at this time those people who have been scraping and scraping and have paid their taxes are going to throw up their hands and say, "What's the use?" There will be an even greater tax strike and then where are you going to get the money to run your counties and your townships?

Posted a Million Receipts
With this situation at hand what did I do? I tackled the job! My staff disposed of 1,025,000 of those stored receipts during 1937. Each receipt contained from one to five hundred subdivisions, meaning several million book entries. Every receipt issued up to January 1, 1937, has been entered on the books. For half the counties every receipt has been entered that was issued up to July 1, 1937. The Tax Record for the May sale has already been shipped to 45 of the 83 counties. And what I have started to do, I am going to finish. Mind you, they have been many who have declared the task physically impossible to perform. The sale record will be in the hands of all county clerks and county treasurers prior to the date necessary for publication of the list.
I need not remind you that the 1937 Legislature passed delinquent tax legislation that fixed September 1, as a "deadline" for payment. You are familiar with the tremendous rush of taxpayers to the offices of every county treasurer of the state, as well as to my own office in August. So great was this rush in some counties that the Auditor General has not yet received all of the receipts issued in August.
Books in Use
It is quite obvious that when the Record is being prepared from the books in the office of the Auditor General it is impossible to use those books for posting current receipts.
But meanwhile it was necessary to begin the preparation of the Tax Record. That is not a matter of course. The Tax Record is a document, a circuit court proceeding in chancery and must be filed in the last term of court next preceding the May tax sale. In some counties that has meant filing the Tax Record as early as last December and in one county, in November. And before the court opens, that Tax Record must have been published for five weeks in a local newspaper.
Is it so astonishing then that descriptions upon which the taxes have been paid, appear in the newspaper advertising? People have up until the date of sale to pay their taxes and even if a description is published, it does not mean that description will be offered for sale.
Tax Law Provision
The law has always provided for that. It directs the county treasurer to withhold from sale all descriptions on which the taxes have been paid to him. That has always been the case. Now, naturally, it is on a greater scale than formerly. Are we not, in measure doing in one year what was left undone for six years?
I am not without my critics. There are those who would try to make it appear that I am wasting the state's money.
One such critic is the treasurer of Oakland County. And yet there is unrequited today in his office \$1,000,000 of delinquent tax money for which he has not even issued regular tax receipts. Perhaps he has been unable to keep abreast of his work. It is my understanding that he has a staff of 82 employees in his office.
"Treasurers Plan" a Fiasco
Another critic accuses me of having opposed economy tax measures in the Legislature. He is quite right as to my opposition to Representative Vern Brown's bill but he is wrong when he says it was an economy measure. This bill was drawn to put the preparation of the Tax Record in the hands of county treasurers. It was nothing new. That was done fifty years ago and the result was so disastrous that it was never proposed again for half a century. Of the 83 counties, the sales were held valid in but nine of them. This year only 27 county treasurers of the entire state have had any experience whatever with tax sales. The Brown proposal was no economy, it was disaster. But beyond the fact that experience had proven it disastrous, how could it be called an economy measure when it required the state to pay the whole cost of the preparation of the Tax Record by 55 inexperienced county treasurers, most of whom did not want the work in their offices. On top of that it made the Auditor General entirely responsible for the condition of the records being prepared under the conditions existing in 83 counties—great distances from the Capitol.
I have tried to give you a completely honest picture of the situation. I have repeatedly said that I have no criticism of my predecessor. He did the best he could, I take it, and I ask for similar forbearance.
Theodore Roosevelt once said, as counsel to a young man, "Do the best you know how, with what you've got, where you are."
That is exactly my purpose.

Fred Guens, forestry worker of Tucson, Ariz., creates elaborate mosaics out of snakeskins and old postage stamps.
DAVID E. UTLEY, Attorney, 2018 National Bank Bldg., Pontiac, Michigan.
STATE OF MICHIGAN THE PROBATE COURT OF THE COUNTY OF OAKLAND.
At a session of said Court, held at the Probate Office in the City of Pontiac, in said County, on the 9th day of February, A. D. 1938.
Present, Hon. James H. Lynch, Judge of Probate.
In the Matter of the Estate of Sam (Samuel) Ross, Deceased.
Laurie Ross having filed a petition praying that an instrument filed in said Court be admitted to Probate as the last will and testament of said Deceased, and that administration of said estate be granted to said Laurie Ross or to some other suitable person.
It is Ordered, That said trial day of April A. D. 1938 at 9 o'clock in the forenoon, at said Probate Office, is hereby appointed for hearing said petition.
It is Further Ordered, That public notice thereof be given by publication of a copy hereof, for three successive weeks, previous to said day of hearing, in the Farmington Enterprise, a newspaper printed and circulated in said County, and that the respondent cause a copy of this notice to be served personally or by registered mail, return receipt demanded, to each of the known heirs and legatees and devisees and their last known place of address within ten days after the date of the first publication hereof.
Witness my hand and the Seal of said Court, this 9th day of February, A. D. 1938.
J. H. Lynch, Judge of Probate.
A true copy.
Florence Beery, Register of Probate.
David E. Utley, Attorney for Estate.
Hon. Nathan E. Bink, Bldg., Pontiac, Michigan.

CLARENCEVILLE

The mother of Mrs. Madelon Malone who has been critically ill is reported as slowly improving.
Wesley Wilson of 39400 Silvasene avenue who suffered a broken leg in a recent automobile accident is getting around on crutches.
Mrs. James Brear, Mr. and Mrs. J. Himmelspach attended a ceremonial at Dearborn Shrine Saturday evening.
Mr. and Mrs. Floyd Hallock of Dresden boulevard and Mrs. Laura Holloway attended the funeral of Mrs. O. Kurtz, Tuesday.
Mrs. Fannie Holloway, mother of Roy Holloway, who has been ill all winter is regaining her health.
Mr. and Mrs. George Crook of Tuck Road spent Sunday in Detroit with Mr. and Mrs. H. Esser.
Mr. and Mrs. C. Dabney of Purling Brook Road spent Sunday in Detroit with relatives and friends.
Mr. and Mrs. Robert Jones of Highland Park spent Sunday calling on friends in Clarenceville.
Lynn Kurtz is suffering from the effects of a broken leg which he sustained when he fell from a truck recently.
Members of Trinity Shrine No. 14 are invited to attend the semi-annual meeting of the Michigan Ontario association Thursday, February 17, at St. Columbia Church, 17021 Manistique. The afternoon session will open at 2:30, supper at 6:30 and a coronation at 8 o'clock. Reservations by February 15. Trinity Shrine is now holding regular meetings in Farmington Masonic Temple.
Mrs. W. Marsh and mother, Mrs. Ward were Sunday guests of Mr. and Mrs. Roy Holloway.
Mr. and Mrs. John Wagner of Highland Park were Friday callers of community friends.
Mr. and Mrs. E. Dohoney and Mrs. Carl Wasek attended the funeral Saturday of Mr. Lockwood.
The newly elected and installed officers of Rebekah Edgewood Lodge No. 296, are Mrs. Rose Feris, Noble Grand; Elizabeth Zimmar, Vice Grand; Mary Hazelton, Recording Secretary; Jean Lay Financial Secretary, Aleen White, Treasurer, and Milly Allen, District Deputy.
Mrs. M. McKinnon is confined by illness in the home of her daughter, Mrs. Charles Elkins.
The average curvature of the earth is two inches per mile.
Charging that her husband deserted her to become the sheik of a tribe in Arabia, Mrs. Lydia Martha Rawson of Los Angeles sued for divorce.



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3 Ton **\$5.25 Each**

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