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OSTI--Don't Knock against it on account of public belle fits and property owned by the village.

Grove, Ill., July 12, 1916. of the Downers Grove

w thankful to the Pres Village of Downers Grove ed in your issue of June reply appearing in your This statement, e allegations, which he providing the necessary a payment of everdue speat bonds, enables me to

with the statement of Hr. Hackus, I have no pare to air village troubles pers; nevertheless, I al of I still entertain—that baye, a perfect right to be are conducted by the perfor the purpose of adminthe affairs of such municipalit was with that idea that my former statement and am preparing this statement for

okus states that the former fendulatrations are guilty of practices, in that they paid the personnent bonds of the vi they matured, irrespective of or not there was sufficient the special assessment fund sich such bonds had fallacy of this state must relterate what I have my pravious communication former village administrafact, the administrations lity, would follow the dicated by our president would be that the credit ity would be ruined, metal sameament bonds are and it would have been titl be impossible the any sum tetralities to float their sessment bonds at any wine and enable them libeal improvements, for has taught our menicipality at there are elways some erty owners who do of special assessments when the and some forfeiture I'm that the very first i inst which special anda lasued against such an se due and payable. hat reason the legislature

has provided by statute that Hity may utilize any in of any special assessmen a purpose of meeting the bond read interest thereon. Mr. Backus' attentio and alley and general fund in payment apport of the foregoing sexus further states that I

inve no fault to find with my connection with the of Downers Grove as its attor the close of the fiscal year which Mr. Backus will find to

my intention to criticise

have had charge of Congress Park,

Article 9 of Chapter 24 of the Re vised Statutes of Illinois.

While Mr. Backus is apparently quite accurate in stating the amounts transferred from the special assess ment funds to the general fund, water and light fund and street and fund, he fails entirely in advising the tax payers of this village as to the amount of money that had previously been advanced and expended from these funds on account of the special assessment funds, and as to material furnished for foundations and other purposes and the large quantity water furnished contractors, which

was furnished from the contract price of the various contractors and trans ferred to the funds to which it properly belonged. It should also be remembered that the first installment of every special assessment, under our statute, does not become due and pay able until the succeeding second day of January, after a special assessment has been confirmed. In order to give the contractors an opportunity to do the construction work of our improvements during the summer and fall of the year, nearly all of our assessments were confirmed during the spring, so that in most cases no money had been paid into the special assessment funds until after the work had been completed and not as a rule, up til a year after the first expenses on account of such improvement were

Some of the principal items, for the payment of which, money from the general fund had to be, and utilized according to law, are the fol lowing: Printing and publication of notices for public hearing and confirmation of assessment, special as sessment books for use of County Clerk and Village Collector (not kepin stock, but especially made for that purpose), printing of several thousand special assessment coupon bonds, ad vertising for bids in trade papers and re-advertising where bids were high, publication of ordinances, required to be published by law, publica tion of notices of award of contract, payment for property condemned (see assessment proceedings for sanitary and storm water sewers), which must be paid before possession can be ob tained by the municipality, commissioners and jury fees in condemna tion proceedings, court costs, inspection of cement, brick and other material made by the University of Illinois the Hunt Laboratories of Chi in addition to the foregoing there are many minor ftems, a record which was kept by the Clerk of the Board of Local Improvement. In the construction of street pavements, at the beginning, crushed stone was used as a foundation, while later gravel from the municipal gravel pit was used for that purpose and in order to equalize to some extent, the cost of owners who had paid for a stone founel foundation, a reasonable charge was made by the village for the grav el thus furnished and a transfer for that purpose was made from such spe-

of such gravel. An honest and careful investigation of these matters will disclose the fact that the amount of money transferred from the special assessment funds to the general fund, street and alley fund and water and light fund, does not exceed the amount which was actually and legally due such funds.

cial assessment funds to the street

From this explanation it will be readily seen that Mr. Backus' state ment as to the reason for these transfers, is erroneous and that the general fund, the water and light fund and other funds to which these transfers were made, were legally entitled to such money and that it was not done for the mere purpose of enabling the village of Downers Grove to pay its special assessments for public benefit and property owned by the mu-

ment in front.

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LORSCHEIDER

village of Downers Grove knows, the of the construction of the improveresources of the village for municipal ment and are not within the 6 per purposes, have always been very limited, and I appreciate the fact that they are more limited now by reason of the fact that the village has lost the amount which used to be paid for liquor licenses amounting to \$2,000

Mr. Backus makes the further state ment that the municipality of Downers Grove, during my incumbency, did no levy a sufficient amount of money each year for the purpose of paying the spe cial assessments of the village made against it on account of public bene

I do not criticise Mr. Backus pe sonally for this statement, but he has been, no doubt, ill advised on this proposition. The records of the vilage show that in each fiscal year dur ing my incumbency, the village Downers Grove levied to the limit at lowed by statute, namely, 2 per cent of the total assessed valuation, which was afterwards changed by what is known as the Juul Law to 1.2 per cent of the assessed valuation, as levied and equalized for State and county

I infer from the statement made b Mr. Backus that he is under the im pression that for the purpose of pay ing the assessments for public benefits against the property owned by the village, a levy could have been made in addition to the 2 per cent, herein referred to. I have searched our stat utes and authorities in vain for the purpose of finding any authority for making such an additional levy. Our statute does not permit such add

it must be borne in mind that a mu ers Grove, is a creature of our legis lature and has only such powers as are expressly given to it by statute and this is especially true of matters appertaining to taxation. The only levy which the statute authorizes, outside of the 2 per cent. herein re fererd to-now 1,2 per cent.-is a levy for the sinking fund to provide for the payment of general improvement bonds (not special assessment bonds) and the interest thereon. Our statute expressly provides that no other levy shall be made, in any one fiscal year by any municipality except upon au thority given by a vote of the peop. where the question is submitted t them at an election.

Mr. Backus further states that th law provides that villages may use per cent, of the amount of the assess ment for expenses. His premise in this matter is correct, but his concisions are wrong, due no doubt to the fact that he has been ill advised as to what under our statute can be in cluded within said 5 per cent, and what cannot be included. Our local improvement act provides that in mu nicipalities like Downers Grove, 6 per cent, of the amount of the assessment may be utilized for the purpose of pay ing preliminary expenses, such as the making of estimate, passing resolutions and public bearing and the mak ing and returning of the assessment

If Mr. Backus will take the time to separate these items from the total amounts claimed as having been appropriated under the section of the statute to which he refers, he will find the village of Downers Grove kept well within the limit of the

He further states that 5 per cent was allowed to the engineer and 2 per cent, to the attorney, evidently belleving that these two items themselves exceed the 6 per cent, limit, It has been held by the Supreme Court of our State that the part of the en gineer's services rendered during construction of the improvement, such as superintending the construction, in specting the material and other work necessary, is part and parcel of the construction of the improvement and does not come within the 6 per cent.

Mr. Backus will further find, if he refers to the records of the Board Local Improvements, that in accordance with the statute, which demands strict inspection of all materials used n the construction of improvements, as well as with the request of the property owners of Downers Grove, all material which was used in the construction of our local improvements were tested at considerable expense and that in cases where a large force of men were working on the im provement, the village hired an in spector besides the one furnished by the engineer for the reason that the engineer's forces were kept busy many times setting stakes and correcting faults in the work already done.

cent. allowed as preliminary ex-

Mr. Backus further alleges that the writer received \$9,999.99 as attorney fees during his term in office on ac count of special assessment work. As have stated before, Mr. Backus apparently inclined to deal in large items. If the readers will take into amount was paid for a period of seven years' service and expenses, they will find that the payments which received for each year were, comparatively, small for the services rendered: in fact, smaller than that of the average tradesman of today. My fer any assistance that I could to help charges for my services were paid to them in these various matters, and

me under contract by the village, beassessment, and they were less than which I had with the president and what the village had paid to attorneys for like services who preceded attitude of these officials, I could draw me in office, and 1 per cent. less than the customary charge for like services not care for my advice or that my ex by attorneys in suburban towns perience and knowledge of these mat

It should also be borne in mind that a large number of special assessments were handled by me from their inception until their conclusion, in some cases for a sum as low as \$50,00, which sum did not pay for the actual expenses incurred by me on account of

find that very recently a very considerable fee was paid by our village authorities to some attorney of Chicago on account of special assessment No. 25. The services rendered in that behalf, I am frank to say, were by far less than any services rendered by yet the compensation allowed said at paying special assessment bonds have charged for a great many entire special assessment proceedings.

prepared under and by authority of valid assessment or assessments " " village of Downers Grove, and from that record I give the following:

Special Assessment No. 8, for Special Assessment No. 11, forfeitures Special assessment No. 12, for-Special Assessment No. 13, for-Special Assessment No. 13, tax certificates special Assessment No. 14, for

Special Assessment No. 14, tax special Assessment No. 18, for special Assessment No. 19, for Special Assessment No. 29, for

Inectal Assessment No. 29, for-Iperial Assessment No. 40, for

president that the 'ime to levy sup available for that purpose plemental assessm at on delinquent property had expired on special assesaments 9 to 21 inclusive; special assessments No. 8 and 10 were confirmed in the latter part of 1965; special assessments No. 11, 12, 13, 14 and 15 were confirmed in 1986; special assesaments No. 18, 19 and 21 were confrmed in the year 1907, so that the last three mentioned special assessments were not subject to the Statute of Limitations, as to delinquents, until the latter part of 1912, and, as I have stated, the information taken from the book prepared by Mr. Backus showed very small amount of forfeitures and delinquents in these assessments. not sufficient to warrant a supplemental on the delinquent property. Mr. Backus also makes the charge York Sun.

facture

115 inch wheel base

did bring to the attention of my successor in office the fact that the special assessment funds needed close watching and when the present village attorney was about to assume the duties of the office of village attorney for the village of Downers Grove, I had numerous conversations with him and, if he is honest on this subject, he must admit that I called his attention

the special assessment matters. I responded to an invitation of our president last year to be present at meeting, to which meeting I went with only one intention and that was to of stated to the president at that meetpresent village attorney, but from the no other conclusion than that they die ters was inferior to theirs, consequently I have ceased to offer any further suggestions to them.

The present village attorney no doubt remember that ; base told him on at least ten different occasions that whenever I could be of an assistance to him to call on me and would be glad to volunteer and give By refering to our village records, him such assistance free of charge,

I hope that the readers of this paper may excuse me for going into so much detail, but it appeared necessary me on account of any special assess- pliance with the law to levy supplement proceeding for the village, and mental assessment for the purpose of torney was far in excess of what I the village are based on erroneous pre-The law imposes two distinct duties

In allowing the engineer a per cent. upon the president and Board of Trus of the cost of the improvement, the tees and the treasurer. The duty of village did not pay a cent more than the president and Board of Trustees was customary at that time, and was is, first, to provide the necessary paid by all other municipalities in this funds to pay special assessment bonds or vouchers and the duty of the treas-Mr. Backus further states that the urer is to pay such bonds or vouchers. forfeitures amount to many thousand (See Section 99, Article VIII, Chapter dollars. My information in this be- 24, Revised Statutes: "The president half is taken from a record, which and Board of Trustees shall with all Mr. Anson Backus, president of the to be levied and collected to pay said or youchers shall be fully paid. Any holder of such bonds or voucher, or their assigns, shall be entitled to sum injunction." And see also Section 59 30.32 | same article and chapter.)

if our former treasurer, therefore 21.58 has been guilty of a wrongful prac must be conceded that it was due to the negligence of our president and 87.59 Board of Trustees in not complying with the statute to levy the necessar; 16.67 money turned over by our former treasurer to our present treasurer was 47.13 \$1,982.80. From receipts before me \$2,580,00 in securities and \$1,381,53 in 3.12 tax certificates

I have failed to find any explana

America's Treasure. The treasury of America lies in ambitions, those energies, that cannot be restricted to a special favored class. It depends upon the inventions of unknown men, upon the originations of unknown men. Every country is renewed out of the ranks of the unknown, not out of the ranks of those already famous and powerful and in control.-Woodrow Wilson.

Miss Climber-"That man is always Ascum-"Scandal or auto?"-New

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but water heat, large porch, faces mouth, Let 50x 500. Price \$5,500. Nine-rum house on Maple avenue,

beat, all numbers, large barn, assessments paid in full. Price \$5,600. Make offer. Feven-room house, cement basement, but water heat, bath, gas, electric lights.

rick flours on lower floor. This property is in Al condition. East front. Price

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dition, large barn, fruit trees, one of the best locations in Downers Grove. Lot 100x300. Price \$7,200 6-room house; modern; in good condihest street in Downers Grove. trees, payed street, north side heat of location. Lot 75x142. Price, \$3,500. Another Bargain - 7-room house, all modern, on paved street, 186x142. Price.

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