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for that permit showed, among other things, the contemplated relocation of an existing cellar door from its present location to a point about 9 feet to the north of the original door, the original door to be bricked in. The necessary permits were issued in the case and in fact minor privilege charges collected on certain other features in the work to be done on the building. No minor privilege tax was collected for the cellar door as relocated.

From the information in the file, I gather that at the time the permits were issued, the Minor Privilege Bureau assumed that no minor privilege tax was payable for the cellar door in question, it being a relocation of an existing privilege. At this point, I may add that the original cellar door was in existence prior to the year 1900 and the property was accordingly exempt from the payment of any tax upon the same. Due to this fact, the Bureau of Minor Privileges apparently assumed that the exemption would apply to any relocation of the cellar door.

This property is used as a bakery. A store on the first floor is used for the retail selling of products baked in the cellar. There are several ovens in the cellar, and I understand the ingredients used in the baking business enter the bake-shop through the cellar door. The second floor is used for a hall, accommodating dances, etc.

The case was referred to the Fire Department by the Chief Engineer's office and investigated by the Fire Prevention Bureau. The report of that Bureau states that the Fire Prevention Bureau believes that as a measure of public safety, the door in question should be maintained as an exit for employees in an emergency.

From the statements heretofore made, I believe that the door in question is necessary in the present use of the property.

As to the liability of the property owner for the payment of minor privilege tax, the question is not free from difficulty. Unquestionably, a cellar door of the same character as the one now in question is a minor privilege, and, under ordinary circumstances, should call for the payment of a minor privilege tax. If a minor privilege tax had been demanded at the time permits were applied for on this property, there is no question in my mind but that the property owner would be liable