

To the Honorable, the President and Members of the Board of Estimates (cont'd)

Church on May 1, 1942, the exemption should start from that date. This cannot be because the City Charter makes ownership as of the preceding October 1st conclusive for the term of one year for the very practical reason that the City must know its assessable basis in order to budget with any degree of certainty. So October 1st has become known as the date of finality.

In order to extend every courtesy in this situation, I requested Mr. Albert to come in and I read him the enclosed opinion by Mr. Hankin, Assistant City Solicitor, and assured him that while the Board of Estimates would certainly be inclined to be as thoughtful of his church or any church as possible and was always inclined toward gracious treatment of religious bodies, we have here a situation in which the Board is powerless to act. I therefore recommend that the exemption requested be not granted because of want of power in the Board of Estimates to grant the same.

Very truly yours,

(signed) F. MURRAY BENSON

City Solicitor

FMB/RRS
Enc.