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Tax accounting of the city of Detroit

Burroughs Adding Machine Company

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TAX ACCOUNTING of the CITY OF DETROIT

A Complete System Covering All Phases of Tax Accounting
TAX ACCOUNTING of
the CITY OF DETROIT

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of Tax Accounting
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PREFACE

The two most important factors in any mechanical accounting system are those of control and operating cost. The ideal system is one that affords the closest possible control over the records at the lowest cost and provides flexibility during peak periods.

The City of Detroit, Michigan, uses Burroughs machines exclusively on tax accounting work. This work includes calculating and billing the taxes, distributing the daily receipts and posting and proving the delinquent records as well as all control accounts.

The system outlined in this booklet was designed especially to meet the requirements of a particular city. No attempt is made to cover all the various phases and problems of tax accounting work with which various municipalities are confronted. However, there is no phase of the work that cannot be handled at reduced cost with Burroughs machines.

Each municipality, whether large or small, has its own particular problems to solve. Small municipalities may accomplish with one machine everything that is accomplished in a large city like Detroit with seventy-eight machines.

A study of this booklet will give the reader a very good picture of the possibilities of Burroughs machines on tax accounting work.
TAX ACCOUNTING of the CITY OF DETROIT

INTRODUCTION

The work of assessing property, calculating, billing and collecting the taxes for the City of Detroit is vested in two departments, namely, the Board of Assessors and the City Treasurer.

The former department establishes the assessed value of all property in the city and calculates the taxes necessary to cover the current year's budget. The latter department is charged with the actual billing and collecting of the taxes.

In deciding upon the type of equipment to be purchased for the Board of Assessors' Office, the Detroit city officials gave serious consideration to the fact that outside of writing the names of taxpayers and property descriptions, the big percentage of the work in this department consists of calculating and recording figures. In excess of 10,000,000 sets of figures must be handled in the preparation of the annual tax records. Of this work, 70 per cent consists of cross adding and vertically adding valuations or taxes in several columns, and 30 per cent of calculating the taxes. In other words, a threefold machine was desired—a vertical adder, a combination vertical and cross adder and a calculating machine.

The Burroughs Typewriter Tax Accounting Machine with its direct multiplying and multiple register features, and automatic decimal tabulation, together with its ability to print totals with single key depressions, was selected after careful investigation, as the most efficient machine for this work.

Likewise, in deciding upon equipment for the Treasurer's Office, machines were selected that were best suited to perform this work. Here, the work of billing the taxes, distributing the receipts and posting and proving the detail and control accounts involves only the recording of figures. Typewriter description is not needed. Numbers and symbols are sufficient for reference purposes, much easier to write and therefore much faster.

The Burroughs full keyboard adding, billing and bookkeeping machines were selected because of the keyboard design which permits setting up several amounts or numbers and descriptive symbols at one operation. The many automatic features such as automatic ciphers, automatic decimal tabulation, automatic columnar tabulation, the ability to print totals with single key depressions and others permitting fast operation were determining factors.
The Board of Assessors' Office is divided into six divisions, namely, the General Assessment Division, the Personal Assessment Division, the Special Assessment Division, the Engineer's Division, the Transcribing Division and the Machine Accounting Division.

In this department are kept all the records necessary to an assessing office. Among others, these include such records as field and office maps, valuation rate books, building record cards (a detailed history of each building is carried on a unit card), real and personal field books, assessment rolls, special assessment records, etc.

From the assessment rolls the various tax rolls are prepared for the Treasurer's Office. It should be noted that all rolls are made up on double sheets, in loose leaf form, in contrast to the conventional single large sheets. This arrangement expedites the work, small forms being a great deal easier to handle.

**Valuation Rate Books**

The statutes of the State of Michigan and the charter of the City of Detroit provide for the assessment of real and personal property which is the general practice in most all states and cities.

A value must be assigned to each parcel of property before tax rates can be determined. The assessed valuation is changed from time to time as the property may change in value due to depreciation, obsolescence, improvements or other factors that contribute to or take from the value of property.

Valuation tables are set up in a rate book for buildings of different construction, according to age and size. This book is used as a guide by the assessors to determine the value of a building. Every year new rate books are prepared based upon the reproduction value of property in that particular year.

When using the rate book, the assessor merely locates the table which fits the particular building under consideration and copies the value to the unit field record card, described under the next paragraph heading.

Rate tables are provided for the great majority of different sizes of buildings. In the event that a table is not given for a particular size of building, the assessor must compute the valuation based on the size, construction and current rate.

**Preparing the Real Property Unit Field Record Cards**

Buildings are appraised on a cubic or square foot basis, which is a decided improvement over the old method of “sight assessments.” This system is economical and sufficiently accurate to provide a fair and equitable basis for the purpose of assessing different types and sizes of buildings.

A unit field record card, size 5 inches by 8 inches, is set up for single buildings such as residences, apartments, stores and small commercial buildings that are located on a single parcel of land. Space is provided for the owner’s name, property location, building description which includes the type of construction, additions such as porches, natural fireplaces, steam heat, oil burners, electric refrigerators, tile baths, etc., a sketch of the building and finally the number of cubic or square feet it contains. The number of feet multiplied by the rate determines the value of the building, before extras. Extras or additions, noted above, are assessed at flat rates and added to the assessed value of the building to arrive at the total building assessment. One card is sufficient for fourteen years.

Bungalows and cottage type buildings are measured in square feet. All other buildings, both residential and commercial, are measured in cubic feet. Similar information is prepared for a group of buildings located on a single parcel of land, such as would be found in a large factory. A blueprint or sketch of each building, a record of each building’s construction, age, etc., and a record of each building’s assessed value are placed in an envelope 5 inches by 8 inches.

These field cards and envelopes are filed in geographical order by wards, as permanent records.
City Divided Into Wards for Valuation and Tax Purposes

For valuation and tax purposes the city is divided into twenty-two sections or wards.

To assist in controlling, the accounting records for each ward are subdivided into books, each having approximately 320 pages and 3,370 accounts or descriptions.

Preparing the Real Property Assessment Roll

Each year an assessment roll (illustrated on next page) is prepared in advance of the actual work of assessing property. Parcels of property, together with the name and address of the last known owner, are described in geographical order.

The real property assessment roll is first transcribed with an addressing machine by the Transcribing Division, space being provided for describing fourteen separate parcels of property on each page. In successive operations, the addressing machine prints first the property owner's name, address, land dimensions, and, second, street and side that property abuts, legal description comprising lot number, subdivision, ward number and other descriptive information. It is necessary to describe some parcels by "meets and bounds" which increases the descriptive information, sometimes requiring several address plates. The machine is equipped with a numbering device which automatically numbers each parcel of property.

The numbering begins with one for the first parcel of property in each ward, thus the number of the last parcel indicates the number of properties in the ward. The same number identifies the property on the tax roll and on the tax bill. This item number furnishes a quick reference. In the handling of payments, for instance, it enables the office staff to refer to accounts by simple numbers rather than by lengthy property descriptions.

Intersecting streets, alleys, railroads, etc., are indicated on the roll as they occur. Property descriptions are entered on the left-hand page of the assessment roll.

After the roll has been transcribed, it is forwarded to the Machine Accounting Division where the valuations from the preceding year's assessment roll are copied on the right-hand page with the Burroughs Typewriter Tax Accounting Machine, Style 72 05 00. The figures from last year's roll are copied to the new roll to establish definite control figures against which all subsequent operations must prove. The valuation of the various lots and buildings are placed in their proper columns—however, the total valuation of each parcel is not extended or printed at this time, due to the large number of revaluations.

A total of each class of property (land and buildings) is accumulated for each page automatically. These totals, printed at the bottom of the respective columns, must agree with last year's accumulation to prove accuracy in transcribing. The sum total of all pages for a given book must equal last year's control for that book. Thus, a parcel of property cannot be omitted or removed from the roll. This provides close control inasmuch as the property valuation can be decreased only by official action of the Board of Assessors, the Board of Review or the State Tax Commission.

After the valuations are extended and balanced, the new assessment roll is forwarded to the real property assessors, who take it into the field and establish the valuations for the current year.

Assessing Property

The assessors go into the field equipped with field maps, rate books, unit field cards and assessment rolls.

Changes which they make in land or building valuations during their work in the field are made in the real property assessment roll and indicated in red ink by drawing a line through the previous year's figure and placing the adjusted figure just above. These changes are also noted on the unit field record card.

Roll Open to Public for Inspection Purposes

From April 1 to the third Tuesday in April, property owners are given an opportunity to discuss any complaints they may have regarding their assessed valuation with the assessors. If the taxpayer is still aggrieved by reason of the assessment, he may appeal to the Common Council sitting as a board of review from the day succeeding the assessor's review until the first Thursday in May.

When the Board of Review adjourns on approximately the 5th of May, it confirms the assessment roll for the ensuing year, which begins July 1. After this date the taxpayer must apply to the State Tax Commission for any adjustment in valuation. The
State Tax Commission has the right to change any assessment made by the Board of Assessors or revised by the local Board of Review.

**Cross Adding the Assessment Roll**

The revised assessment rolls are then cross added and vertically added with the Burroughs Typewriter Tax Accounting Machine and the total valuation of each parcel of property for the current year is printed by the depression of a single key. These valuations must check with those on the unit field cards. As this is done the items in each column accumulate automatically and the total for each column is printed at the bottom of each page.

These totals are forwarded to a checker and must agree with the valuation totals entered in the tax roll—the routine for which is described under "Preparing the General City Tax Roll," on page 9.

**Recapping Valuations for City Tax Rate Purposes**

When the valuations for all wards are entered, a recapitulation is made from the assessment roll, in report form, illustrated on next page, with the Burroughs Tax Accounting Machine.

Sub-control totals are taken at the end of every thirty pages, divisional control totals at the end of each book, major control totals at the end of each ward and a general control total for the entire city, both for real and personal property. These controls are set up so that errors may be localized to small batches of work.

After the valuations for all wards are recapped, and the grand total is determined for the entire city, the recapitulation sheets are filed in recap books.

**Establishing the City Tax Rate**

During the same period that the assessors' board of review is working upon the general assessment, the Mayor and Common Council assisted by the Controller and Budget Director are working upon the budget for the next fiscal year. The budget covers all expenses of the government.

The tax rate is then determined by dividing the tax budget by the total assessed valuation as follows:

\[
\text{(Budget)} \quad £55,655,337.68 \\
\text{(Valuation)} \quad £2,310,304,590.00 \\
\text{(Tax rate per $1 Valuation, or $24.09 per $1,000 Valuation.)}
\]

After the tax rate is determined, tax controls are set up for each ward for both personal and real property before the individual taxes are actually calculated. This is done by multiplying the total valuations for each ward by the tax rate.

Properties are described in the assessment roll in geographical order. Valuation amounts are transcribed from last year's roll to the current roll, changes being made by the assessors at the time of visitation.
After the final valuations are established they are recapped from the assessment roll to establish control totals for every 30 pages, for each book and for each ward. In the illustration above control No. 416 is the last sub-control in Book 38 of Ward 22. It is a recap of the last 38 pages. These sub-controls are recapped for the entire book to establish a divisional or book total. In turn, all the books for the ward are recapped to establish a major or ward control.

 valuation for each ward by the tax rate. When the individual taxes are calculated they must prove to these controls.

It might be said here that the assessors are not and cannot be concerned with budgets and tax rates. If the tax rate is high and the tax burdensome, it is not the concern of the assessor. His duty is to locate and list all taxable property and assess it on a fair and equitable basis.

The fact that the budget is completed and confirmed previous to the completion of the assessment rolls, the assessments are made with no regard to the tax budget or to the possible tax rate.

Preparation the General City Tax Roll (Real Property)

During the time the assessors are at work in the field, the general city tax roll (illustrated on next page) is transcribed. The same address plates are used to prepare the tax roll as were used to prepare the assessment roll. Thus the same descriptive
information appears on both rolls. The tax roll when finished is forwarded to the Machine Accounting Division where the current (adjusted) valuations are entered and the taxes calculated with the Burroughs Tax Accounting Machine.

On the left-hand page of the roll, the current land and building valuations of the various classifications of taxable property are placed in the correct columns and simultaneously cross-added and vertically added for totals. The total valuation of each parcel of property and of each column on the page are each printed by the depression of a single key. These figures are copied from the current year’s assessment roll before it is cross added.

The page totals are then forwarded to a checker where they are checked against the totals in the assessment roll. Thus a double check of this work is afforded.

Although these two jobs are performed by different operators the same machines are used.

**Calculating the Real Property Taxes**

The total valuation of each parcel of property is copied from the left-hand page of the general city tax roll to the right-hand page and multiplied by the tax rate to compute the total tax, which is printed by a single key depression.

The purpose of copying the total assessed valuation from the left side of the roll to the right side is to provide another check against error. The calculation of taxes, which is a multiplying problem, requires that the total valuation be entered in the machine. By printing it on the right side of the roll opposite the amount from which it is copied, an extra check is provided. If an error is made, it can be easily located.

After the total tax is computed, it is divided into two installments. All calculations are handled quickly and easily on the machine because of the rapid, direct multiplying mechanism.

The machine is constructed with a prorating feature which automatically distributes fractions of cents as the calculations are made, so that a total of the items in the distribution columns exactly balances the total tax.

Page totals are accumulated automatically for the valuation, the tax and the tax installments. The valuation page total must agree with the accumulation shown on the left-hand page. The sum of the tax installment totals must equal the total tax for the page.

To prove that the correct rate was used on
individual calculations, the valuation page total is multiplied by the tax rate. The result of this multiplication must agree with the total of the individual taxes for the page.

Thus, the City of Detroit with 531,000 tax accounts is afforded page to page control through this modern mechanical procedure. Accuracy that was impossible under former manual methods is now assured.

A recent development in the Burroughs Tax Accounting Machine, known as the constant factor multiplying mechanism completes the entire multiplication by a single key depression. In addition to greatly reducing the time of making the computation, this eliminates the chance of using a wrong rate. This mechanism may be changed each time the tax rate is revised.

Under the City of Detroit charter, the tax rolls must be prepared by the Board of Assessors and the bills by the City Treasurer. Inasmuch as these offices are in different buildings, it was not considered practical at the time the tax machines were purchased to combine the two operations. The billing operation for the City of Detroit is explained in the section devoted to the City Treasurer's office.

Many cities, however, both large and small, use Burroughs machines to prepare the tax roll and the bills at the same operation. As many copies of the roll and the bills may be prepared as required. Furthermore, a taxpayer's ledger may be posted during this operation which will provide on one record a history of the property, showing any change in ownership, taxes, payments, etc., for a number of years.

Recapping the General City Taxes for Control Purposes

After the taxes are computed, a recapitulation (illustrated on page 12) is made from the tax roll in much the same manner as when the assessment roll was recapped.

Sub-control totals are taken at the end of every thirty pages, divisional control totals for each book, major control totals for each ward and a general control total for the city.

The Burroughs Tax Accounting Machine accumulates automatically the following totals: Valuation, total tax, first installment and second installment.

The valuation accumulations for each sub-control, divisional control, major control and for the general control must agree with the same controls previously established from the assessment roll.

When the recapping process for each control is completed, the valuation control total is multiplied by the tax rate. The result of this multiplication should agree with the total tax accumulated for
each control. This multiplication is made to prove that the correct figures were recapped.

The tax installment accumulations, added together should also agree with the total tax accumulation.

Finally, the total tax for each major control or ward should agree with the tax controls previously established by the Engineer's Division.

After the taxes for all wards are recapped, the recapitulation sheets are filed in recap books, pending their delivery to the Controller's Office.

Addressing the Tax Bills

While the assessment and tax rolls are being completed the tax bills are addressed. This is done for the Treasurer by the Board of Assessors, using the same address plates used to write the rolls—thus all three records carry the same information.

As soon as the tax rolls are completed and balanced, they are delivered, together with the addressed tax bills and the tax recap books, to the Controller's Office. The tax billing operation is described later in this manual in the section devoted to the Treasurer's Office.
General City Taxes—Personal Property

Preparing the Personal Property Field Book

Prior to assessing personal property holdings for the current year, the names and addresses only of those persons, firms or corporations who were assessed the previous year are entered in geographical order in a field book. Property descriptions are not entered. However, if the personal property belongs to a firm or corporation the business classification is indicated.

When the field book is finished it is forwarded to the Personal Property Division, where with pen and ink, the valuations for personal properties are entered. These valuations are entered anew each year from sworn statements (tax returns) received from the taxpayers during the time of visitation.

Preparing the Personal Property Index Book

Day by day as the assessing work progresses, the current valuations are transcribed with pen and ink, from the field book in alphabetical order to a personal property index book. This book serves as a cross index between the field book, the tax returns and the assessment roll.

The transcribing of this record by manual process is due to the fact that it is gradually built up over a period of time; that is, as the returns are brought into the office daily they are transferred to the index records. In cities where there is a different procedure, the entire record could be handled by mechanical methods.

Preparing the Personal Property Assessment Roll

From the index book, address plates, showing the owners’ names, addresses and ward numbers, are prepared and filed in alphabetical order. As new properties are found new plates are added; likewise as cancellations due to removals, etc., take place, old plates are removed from the file.

From the plates described above, the personal property assessment roll is transcribed in a similar manner to the real property assessment roll.

After the roll is transcribed it is forwarded to the Machine Accounting Division where the valuations are entered from the personal property index book. Page totals are accumulated automatically. They must prove with the valuation totals, which are entered in the tax roll at a separate operation and with a different operator.

Preparing the Personal Property Tax Roll

The personal property tax roll (illustrated below) is transcribed in the same manner as the personal property assessment roll, the same address plates being used.

The roll is then forwarded to the Machine Accounting Division where the valuations are entered and the taxes calculated.
The valuations are transcribed from the personal property assessment roll and totals automatically accumulated for proof. The totals are forwarded to a checker and are compared with the valuation totals entered in the assessment roll.

The same routine is used to calculate, prove and recap the personal property taxes and address the tax bills as for real property previously described.

## Special Assessments

The Special Assessment Division of the Board of Assessors prepares the special assessment rolls for the city and prorates the cost of improvements between the property owners benefited.

### SPECIAL ASSESSMENT ROLL

Properties are described in geographical order and amounts for each part (annual installment) are entered opposite each property description and a total accumulated for the entire roll.
Classes of Special Assessments

There are seven classes of special assessments, as follows:

Street Paving; Street Opening; Sidewalk Construction; Alley Paving; Sewer Construction; Tree Planting; Water Main Construction.

Preparing the Special Assessment Roll

Each completed project is tested by the City Engineer. If it meets the specifications called for in the contract, a recommendation is made to the Common Council that it be accepted. If accepted, the Common Council authorizes the Board of Assessors to spread the cost on the roll between the property owners benefited. (Illustrated on preceding page.)

The Secretary of the Department of Public Works then submits a map showing the district to be assessed and the cost of the project, to the Special Assessment Division of the Board of Assessors. The cost of the project bears the signature of the Controller thus certifying it for assessment.

The Transcribing Division pulls the address plates bearing the names and property descriptions of the various property holders in the district. The Special Assessment Roll is then transcribed in duplicate, in a similar manner to all other rolls previously described.

After the roll is transcribed it is forwarded to the Machine Accounting Division where the assessments, based on the lineal foot frontage, are recorded with a Burroughs Duplex Adding Machine, Style 20900 equipped with a shuttle carriage.

Installment amounts are set up on the keyboard and automatically repeat printed, alternating from the left- to the right-hand columns on the assessment roll, until a change occurs. Totals are accumulated for each page of the roll and for the entire roll. These must agree with a recapitulation of the total cost.

Recapping Special Assessments for Control Purposes

After the assessments have been properly recorded on the roll a recapitulation of the page totals is made.

The total cost of the job is then divided by the number of years the taxpayers have to remit in full
to the city. The yearly installment, commonly called part, is used to post the part controls described later under “Setting Up Current Tax Controls,” on page 18.

Roll Open to Property Owners for Inspection Purposes

After the roll is completed it is held in the Special Assessment Division for twelve days following the first advertising date, at which time the property owners may inspect it. If they have any complaints they must be registered at this time.

At the expiration of this period the Common Council confirms the roll. One copy of the roll is then forwarded to the controller for the purpose of setting up controls and thence to the treasurer for billing—the routine for which is described under “Special Assessments,” on page 19.

Payment Options

Certain special assessments must be paid in full at the time of billing. Others may be paid in four annual installments. Still others, of which street paving is one, may be paid in one lump sum or in ten annual installments.

Interest is added at the rate of 6 per cent per annum from the date of the publication.

General State and County Taxes—Real Property

Preparing the State and County Tax Roll (Real Property)

After the general city tax roll is prepared, the state and county roll (illustrated below) is transcribed in the same manner. The same address plates are used—both tax rolls being identical insofar as names, descriptions, etc., are concerned. It is then forwarded to the Machine Accounting Division where the valuations are entered and the taxes calculated.

The money derived from state, county and good road taxes is used for the operation and maintenance of the various state and county funds on a percentage basis, using the same valuations as for the general city tax roll.

Properties are described in geographical order, the same addressing machine plates being used as for the general city tax roll. The taxes are calculated and distributed to the various state and county funds on a percentage basis, using the same valuations as for the general city tax roll.
of state and county governments and the building of roads and widening of highways throughout the state and county.

In order to eliminate the duplication of equipment, the city prepares the state and county tax roll affecting residents of Detroit. It also addresses the tax bills for the county in time for mailing, taxes being due January 1.

The valuations are copied from the assessment roll to the left-hand page of the tax roll with the Burroughs Tax Accounting Machine.

**Establishing the State and County Tax Rates**

Upon receipt of the assessed valuations of the several taxing districts in the county the Board of Supervisors then determines the tax rates for the state and county. The rates are given to the Machine Accounting Division of the city for the taxes to be calculated.

**Calculating the State and County Taxes**

On the right side of the roll, the extension is made for the tax levied and distributed to the various funds on a percentage basis. The total valuation is entered in the machine and is multiplied by the tax rate, the result being printed by a single key depression.

After the total tax is computed, it is prorated to the various funds. These calculations are handled quickly and easily on the machine by multiplying the total tax by the fund percentages in a similar manner to dividing the taxes on the general city tax roll into two installments. The total of the items in the distribution columns exactly balances the tax total.

The individual calculations for the entire page are proved by multiplying the page valuations by the total tax rate and distributing this result to the various funds. The sum of the figures thus obtained must balance with the sum of the total tax column.

**Recapping the State and County Taxes for Control Purposes**

The state and county tax roll is recapitulated every thirty pages, by books, by wards and for the entire city, to set up control totals in the same manner as for the general city tax roll.

The tax rolls, together with the tax bills and tax recap books are then forwarded to the County Treasurer where the taxes are billed.
CONTROLLER'S OFFICE

As soon as the tax rolls are completed by the Board of Assessors and confirmed by the Common Council, they are delivered to the City Controller. From the recapitulations which accompany the general tax rolls the following control accounts are set up:

**Real Property**
- General Control—for entire city
- Major Controls—for each ward
- Divisional Controls—for each book
- Sub-Controls—for every thirty pages

**Personal Property**
- General Control—for entire city
- Major Controls—for each ward

From the recapitulations which accompany the special assessment rolls the following control accounts are set up for each class:

**Special Assessments**
- General Control—for entire city
- Major Controls—for each ward
- Divisional Controls—for each roll
- Sub-controls—for each part

After the various control accounts are posted and proved, the rolls and recapitulations are forwarded to the General Bookkeeping Division of the City Treasurer's Office. These controls charge the City Treasurer with the current taxes. Receipts, reported by the City Treasurer, are posted daily to these controls. Thus, at any time, the balance on a control reflects the current uncollected taxes.

TREASURER’S OFFICE

The Treasurer’s Office is divided into the following divisions:
- Billing
- Cash Receipts
- Cash Disbursements
- Proof
- Current Tax Bookkeeping
- Back Tax Bookkeeping
- Accounts Receivable
- General Bookkeeping

The most important accounting records that are kept by the treasurer are as follows:
- Cash Receipts Register
- Cash Disbursements Register
- Bank Accounts
- Fund Accounts
- General Journal
- Tax Control Accounts
- Current Tax Records:
  - Personal Property Tax Rolls
  - Real Property Tax Rolls
  - Special Assessment Rolls
- Back Tax Records:
  - Delinquent Tax Rolls
  - Personal Property Tax Ledgers
  - Real Property Tax Ledgers
  - Special Assessment Ledgers

Setting Up Current Tax Controls

From the Current Tax Roll Recapitulations received from the controller, the General Bookkeeping Division sets up controls for the Treasurer, duplicating those set up by the Controller. The recapitulations are then filed and the rolls are delivered to the Billing Division.
General taxes (real and personal) and special assessments are billed on Burroughs Tax Billing Machines designed especially to meet the requirements of both types of taxes.

**General Taxes**

General taxes are billed semi-annually on or before July 15 and November 15, respectively. As has been previously pointed out, the bills come to the treasurer addressed and ready for the amounts to be entered. They are made up in two parts and perforated in the middle. (See next page.) Both parts are original.

First, the valuation and total tax amounts, shown on the tax roll, are set up simultaneously on the keyboard of a Burroughs Tax Billing Machine, Style 2 17 00, printed on the original and automatically repeat printed on the duplicate. Then the amount of the installment is set up and printed in a like manner on both parts of the bill. As the amounts are printed, they also accumulate for proof.

At the completion of each page, the billing machine is totaled. The totals must agree with the corresponding totals shown on the bottom of the page to prove accuracy in transcribing amounts from the roll to the tax bills.

The records are then forwarded to a supervisor, who checks each bill back to the tax roll to safeguard against entering amounts on the wrong bill. After being checked, the bills are mailed and the tax roll is delivered to the Current Tax Bookkeeping Division.

The billing routine is the same for both real and personal property taxes. Both bills are alike except one is marked Personal.

**Special Assessments**

Special assessments are billed throughout the year as they become due or immediately after a new roll is received. The Assessment roll, from which the bills are prepared, is illustrated on page 14.

The bills (illustrated on page 21) are prepared in duplicate, an original and one carbon copy. Different
colored duplicates are used for different classes of special assessments to simplify sorting and posting.

The machine used for billing special assessments is a Burroughs Typewriter Tax Billing Machine, Style 72 04 00.

The special assessment bills are written, parts added and totaled, interest and penalty calculated and totaled and a grand total for the bill printed—all in one operation on the Burroughs Typewriter Tax Billing Machine.

The ease and speed with which this machine can be operated are such that an operator can write and figure a complete bill, including all typing and calculations, in approximately the same time that would be required merely to copy the same bill after all calculations have been made on some other machine.

When a page of bills is finished they are passed to a supervisor who checks each bill back to the roll as to name, address, etc., and then recalculates it with a Burroughs Electric Calculator. If correct, the bills are mailed and the roll is forwarded to the Current Tax Bookkeeping Division.

The addressed tax bills are sent to the Treasurer who transcribes the amounts from the tax roll, previously prepared in the Board of Assessors office.
Incoming receipts may, for the purpose of clarity, be classified under four general headings as follows:

Current Tax Collections
Delinquent Tax Collections
Treasurer’s Redemptions
Sundry Collections

Current tax collections make up the large proportion of the city’s collections and include payments that are due in the current year for general taxes and special assessments.

Delinquent tax collections include only those payments made to satisfy delinquent personal taxes.

Treasurer’s redemptions are payments made to the treasurer to buy back those real taxes that were previously sold to some outside tax buyer.

Sundry collections include payments made to the treasurer to buy back those real taxes that were previously bid in by the controller for the city. These payments are known as city bids. In addition, sundry collections include accounts receivable items and all revenues received by the various departments of the city such as the Detroit Street Railway, the Water Board, the Police Department, etc. These include such items as car and bus fares, water rentals, licenses, permits, fees, fines, equipment rentals, etc.

All money due the city, evidenced by a tax bill or a bill for goods or services rendered, is paid to a cashier.

For each cashier, the controller provides an entry clerk (located in an adjoining cage) who records all original bills. At the end of the day the cash must balance with the daily totals established by the controller’s clerk.

The treasurer provides one or more entry clerks
who records the duplicate bills received by the various cashiers, the totals of which must balance with the totals established by the various clerks representing the controller.

Thus a double check is maintained over each cashier which provides a three-way control over cash.

**Cashier**

The cashier stamps the original and duplicate bills “PAID,” and affixes a receipt number to both with a numbering machine. This receipt number should not be confused with the item number on the tax bills.

The original bills are passed to the controller’s entry clerk in the adjoining cage.

The duplicate bills are retained and sorted in the same order in which they were received, under the following classifications:

- Current General Taxes (Real and Personal)
- Current Special Assessments (All Classes)
- Delinquent Personal Taxes (By Years)
- Treasurer’s Redemptions and Sundry Items

Taxpayers who pay current taxes after the due date and prior to the annual sale date must go to the Current Tax Bookkeeping Division for the interest to be calculated. It is added to the bill with pen and ink.

**Controller’s Entry Clerk**

At the beginning of each day the controller’s clerk inserts an entry sheet designed with preprinted numbers, in each of two wide carriage Burroughs adding machines, Style 8 10 02. These sheets, headed “General City Taxes” and “Special Assessment Taxes” respectively, remain in the machines all day and are used to record the current tax collections.

(a) Listing Current Tax Collections

As the original tax bills, which have been stamped “PAID,” are received from the cashier, the total amount of each bill is entered in its proper entry sheet opposite the receipt number which it bears. (Illustrated on next page.)

After the amount is entered, the bill is countersigned for the controller and returned to the taxpayer as his receipt.

At periodic intervals during the day, usually after each 100 bills, the controller’s clerk takes progressive sub-totals for general and special taxes. As this is done he obtains the duplicates from the cashier’s cage and enters on the back of the last bill the accumulated sub-total for the day.

(b) Listing Delinquent Personal Tax Collections

Delinquent personal tax collections are entered with pen and ink on register sheets—one for each year, designed with columns for the date, receipt number and amount. These items are few in number and are totaled at the end of the day.

(c) Listing Treasurer’s Redemptions and Sundry Collections

Treasurer’s redemptions and sundry items are entered on a single register sheet with pen and ink designed with the following columns: Receipt number, name, redemption amount, sundry amount and fund name. These items being few in number are also totaled at the end of the day.

The records prepared by the controller’s entry clerk are reconciled by the controller with the daily statement of receipts which he receives from the treasurer at the end of the day.

**Treasurer’s Entry Clerk**

The treasurer’s clerk lists the cash receipts from the duplicate bills securing totals which must check with those of the controller’s clerks.

In addition, Current General Taxes and Delinquent Personal Taxes are broken down as to interest and principal.

(a) Proving Current Tax Collections

Upon receipt of a batch of general tax bills from the controller’s clerk, the treasurer’s clerk lists them in receipt number order with a Burroughs Duplex Adding Machine, Style 2 17 00. This listing shows the receipt number, ward number, item number, the amount of the tax, the interest and the total amount received. (Illustrated on page 24.)

The machine is equipped with a repeat-print mechanism so that when listing bills that do not show an interest amount, the tax amount is merely repeat-printed in the total column, thus eliminating the extra operation of entering the total twice.

At the completion of a batch the accumulated
The original bills are entered on the above forms by a controller's clerk, after which they are countersigned and returned to the taxpayers. The grand total must agree with the batch total entered on the back of the last bill by the controller’s clerk. The sum of the interest and principal accumulation must also equal this total.

This second listing of the batch proves the original listing by the controller’s clerk is correct and that the interest, if any, was correctly added to the bill by the Bookkeeping Division.

Special assessment taxes are not broken down at this time as to interest and principal but are listed in total only, in receipt number order with a Burroughs Duplex Adding Machine, Style 2 13 00. Characters are used to indicate the class of special assessment tax as follows:

- SP Street Paving
- AP Alley Paving
- S Sewer Construction
- T Tree Planting
- SW Sidewalk Construction
- SO Street Opening or Widening
- W Water Main Construction

### Proving Delinquent Personal Tax Collections

Delinquent personal tax collections are listed separately at the end of the day, by years, in the same manner as current tax collections previously described. Separate sheets are used for each year.

### Proving Treasurer’s Redemptions and Sundry Collections

Treasurer’s redemptions and sundry items are listed and classified at the end of the day on a sheet similar to the one used for current taxes. Treasurer’s redemptions are entered in one column and sundry items in another. The totals must agree with those established by the controller’s clerk.

### Recapping Collections and Establishing Cash Balancing Figures

At the end of the day each clerk representing the controller recaps the totals on his entry sheets.
The duplicate bills are gathered from the cashier's cage and broken down as to interest and principal. Totals established as a result of this listing must agree with those previously established by the controller's clerk, as well as with the money collected by the cashier.

Likewise the clerk representing the treasurer enters the totals from the entry sheets (which he has compiled for each cashier) on unit tickets. Separate tickets are used for each class of receipts. These are forwarded to the various controller's clerks to be checked and acknowledged.

The totals established for each cashier, first by the controller's clerk and second by the treasurer's clerk must agree. After these totals have been reconciled the treasurer's clerk recaps his entry sheets to group the day's receipts into the following classifications: Current Taxes, Current Interest, Delinquent Taxes by years, Delinquent Interest by years, Treasurer's Redemptions and Sundry Items.

Finally, the treasurer's entry sheets and the unit tickets, properly acknowledged by the controller's clerks, are forwarded to the General Bookkeeping Division together with the recapitulation of the day's receipts.
Establishing Bookkeeping Controls

Sorting Receipts

After the cash is balanced, the duplicate bills are forwarded to the Proof Division to be sorted further and recapped to establish controls for the bookkeeping divisions.

General taxes (current) are sorted first as to personal or real, then in item number order by books and by wards.

Special assessments (current) are sorted first as to class, such as street paving, alley paving, etc., and then in item number order by rolls.

Delinquent personal taxes are sorted by years in the same manner as current personal taxes.

Treasurer's redemptions are sorted first as to real property or special assessment taxes. Real property tax redemptions are sorted by years and by wards. Special assessment redemptions are sorted by classes, by rolls and by parts.

Sundry items are sorted first as to city bids, accounts receivable items, revenues of various kinds, etc. City bids are sorted in the same order as treasurer's redemptions. Accounts receivable items are sorted first as to city bids, accounts receivable items, revenues of various kinds, etc. City bids are sorted in the same order as treasurer's redemptions.
are sorted in alphabetical order and the various revenue items are sorted according to funds.

**Recapping General Taxes (Current) for Control Purposes**

Real and personal property tax bills are listed (illustrated on previous page) in item number order at separate runs with a Burroughs Duplex Adding Machine, Style 2 17 00. Totals are taken at the end of each book.

Book totals are then recapped and totals taken at the end of each ward. Ward totals are sorted in the machine so that a total may be taken for all wards. The combined total of the real and personal property tax receipts should agree with the day’s receipts established by the Treasurer’s Clerk. Principal payments only are recapped, inasmuch as interest is not posted to the rolls.

**Recapping Special Assessment Taxes (Current) for Control Purposes**

When recapping special assessment taxes, separate control totals are established for the interest collected by classes. Separate control totals are
also established for the principal payments collected by parts, by rolls and by classes.

The amount of each receipt is listed (illustrated on the opposite page) in item number order with a Burroughs Typewriter Proof Machine, Style 77 12 01, equipped with twelve adding and subtracting registers.

Columns are provided for listing and distributing the amount collected as to interest, total and principal. At the time the principal amount is listed it is also distributed according to the proper part control—merely by selecting the correct register. Tabulating through inactive positions that would be necessary on a wide columnar form is eliminated.

As each principal part amount is printed, a small reference number is automatically printed to the right of the amount. This number identifies the part number and the register used to accumulate it and facilitates checking in case of error.

As each roll of a particular class is finished, a total of the principal collections is printed in the column headed “Total Amount to be Credited.” This amount is automatically printed in red and designated by the symbol “CR.” The part totals for the roll are then printed in the summary column and their sum in the remarks column, which must agree with the principal collections.

When all rolls for a particular class are finished the columnar totals are printed at the bottom of the page. The total of the interest column is subtracted from the total received column and the difference is printed at the bottom of the column headed “Total Amount to be Credited.” This total should equal the sum of the part totals printed in the remarks column.

Refunds are subtracted from the various accumulations and printed in red.

Class totals are then recapped to arrive at totals for all classes which should agree with the day’s special tax receipts established by the Treasurer’s Entry Clerk.

**Recapping Delinquent Personal Taxes**

Delinquent personal taxes are recapped by years in the same manner used to recap current taxes previously described under “Recapping General Taxes (current) for Control Purposes,” on the opposite page.

**Recapping Treasurer’s Redemptions**

Treasurer’s redemptions are recapped according to real property, by years and by wards; and special assessments by classes, by rolls and by parts.

**Recapping City Bids**

City bids are recapped in the same way as treasurer’s redemptions.

**Recapping Other Sundry Collections**

All other receipts, such as credits to accounts receivable, revenues, etc., are listed on tapes in contrast to the large sheets used for tax collections.

**Disposition of Records**

After the receipts are sorted and recapped they are forwarded to the bookkeeping divisions as follows:

- **Current Tax Bookkeeping Division**
  - Current Tax Bills
- **Back Tax Bookkeeping Division**
  - Delinquent Personal Tax Bills
  - Treasurer’s Redemptions
  - City Bids
- **Accounts Receivable Division**
  - Accounts Receivable Credits
- **General Bookkeeping Division**
  - Revenues, etc.
  - Proof Sheets
Posting Current Tax Collections

Posting Collections

In view of the fact that the number of property owners who pay their taxes promptly has never been less than 50 per cent and, in addition, that general taxes, which constitute the great bulk of the tax collections, are paid during the months of July and August, and November and December—causing peak loads during both periods—payments received for current taxes are credited to the current tax roll by the customary procedure of stamping the items paid with a rubber stamp. General and special assessment taxes are posted in the same way.

Posting Back Tax Collections

There are two general types of back taxes—delinquent and sold taxes.

The city charter provides that all special assessment and real property taxes that become delinquent must be sold each year on March 31, and June 1, respectively.

Delinquent personal taxes are not sold. And yet, while it is not the usual practice, the actual property may be sold at public auction. Any money received from such a sale in excess of the amount due the city is returned to the original owner.

Listing Real Estate for Tax Sale

Before the annual sale, the City Treasurer prepares a list of the real estate on which taxes are to be sold in a sales book, which later serves as the Delinquent Tax Roll. Whatever interest or penalty is due is added to the amount of the delinquent tax.

On general taxes a penalty of 1 per cent a month is calculated on the original tax, from the billing date until six months have accumulated. The penalty is then added to the tax and the total draws interest at the rate of 10 per cent a year until the sale date.

On special assessment taxes a penalty of 1 per cent a month is calculated on the original tax from the publication date until six months have accumulated. Interest is also calculated at the rate of 6 per cent a year from the publication date to the sale date.

The form on the next page illustrates how the Burroughs Typewriter Tax Billing Machine, Style 72 04 00, handles the entire job of registering real estate that is to be advertised for sale.

The machine that handles this work is the same one used to bill special assessments. Due to its fast multiplying mechanism and to the fact that the results of all calculations made by the machine are printed by the depression of a single key, it is an ideal machine for this work.

The descriptive information, such as name, property description, etc., is copied with the typewriter unit from the tax roll to the tax sales book, then the amount of the delinquent tax is copied and multiplied first by the interest rate and second by the penalty rate to compute the total sales value, which is printed by a single key depression. Results of multiplications are printed to the nearest full cent.

Notice of Sale

The real estate, listed in the sales book, is advertised in the official daily newspaper for the city, once a week for four successive weeks, and posted in three or more public places in each assessment district. This notice requires the owners or parties interested in the property to pay the tax. If the tax is not paid, the City Treasurer offers the property for sale at public auction, at a place and on a day specified in the notice.

Sale of Property for Unpaid Taxes

On the day set for the sale, if the tax still remains unpaid, without further notice the City
Treasurer sells the real estate at public auction. In consideration of the payment of the tax, with the costs, additions and charges, a certificate of sale is issued to the purchaser.

**Confirmation of Tax Sale**

After the sale, the City Treasurer reports the sales to the Common Council. Each one is examined and those found satisfactory are confirmed. The others, whether they are unsatisfactory in whole or in part, are returned to the Treasurer for correction, or for re-advertising and re-sale, as may be necessary.

**Redemption of Property Sold for Taxes**

Within two years after the sale, the owners or interested parties may redeem their property by depositing with the treasurer the full amount of the charges together with interest.

**Tax Deed**

Two years from the sale the purchaser may go into court and request a clear deed. Whereupon, after an additional six months, the court may order the controller, in the name of the City of Detroit, to execute and deliver a deed to the purchaser.

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**Delinquent Tax Control**

From the angle of controlling, collecting and auditing back taxes, a difficult problem presents itself to most cities and municipalities.

The general procedure is to establish a control figure for the total amount of the outstanding taxes and credit to it the daily collections. Theoretically, the amount outstanding on the delinquent tax roll equals the control figure. In actual practice, however, it is generally found this is not the true condition. In fact, where detailed audits are made, discrepancies uncovered frequently run into enormous amounts.

The possibilities for error in posting payments by merely rubber stamping the date of payment on a roll are obvious. Even though the stamping operation is double checked, the chance of posting to the wrong property description is not entirely eliminated. Furthermore, any amount of double
UNIT TAX LEDGER—DELINQUENT TAXES

A separate ledger sheet is used for each class of tax sold. These records are filed together and form a permanent historical record of all the taxes against each parcel of property.

Unit Tax Ledgers

In order to provide an adequate control over back taxes and to provide an economical and efficient means of collecting them and of auditing the records, the public officials of the City of Detroit deviated from the accepted method of rubber stamping payments on back tax rolls as described below.

Each year, following the annual sale, the tax items in the current tax roll that still remain unpaid are marked sold and the roll is closed. These amounts, together with all charges, are transferred to the Back Tax Bookkeeping Division and recorded on unit tax ledgers (illustrated above) with a Burroughs Bookkeeping Machine, Style 25 17 00.

A unit ledger sheet is set up for each class of tax sold. They are filed one behind the other by
INSTALLATION OF BURROUGHS POSTING MACHINES ON DELINQUENT TAX ACCOUNTS

Real Property
Street Paving
Street Opening
Sidewalk

Alley Paving
Sewer
Tree Planting
Water Main

Properties, in geographical order by wards as follows:

Columns are provided to show the total due, the posting date, the sales book number, the page or folio number, the certificate of sale or receipt number, the amount of the tax sold, interest or penalty collected, tax collected or cancelled, yearly balances in the case of general taxes and part balances in the case of special assessment taxes.

In addition to facilitating the balancing and providing complete control over back tax records, the plan of unit tax ledgers has a number of other advantages.

All information pertaining to a certain parcel of property is centralized in one place, rather than in several rolls in various parts of the office. Thus, it is possible to quickly audit any account and is a considerable time saver for the clerk when looking up information for the taxpayer.

Tax statements may be prepared in a very economical manner showing all delinquent amounts on a single statement. Rendering a single statement covering a number of amounts, rather than a separate statement for each amount effects a reduction in postage cost.

The economies in time and money that result from the plan, make it possible to mail statements more frequently. This increases the revenue.

The unit ledger plan provides a complete analysis of any back tax whether delinquent or sold, showing the total balance due as well as the amount outstanding for any year or part.

The unit tax ledger also facilitates the bookkeeping problem when installment payments of delinquent taxes are permitted.

A trial balance may be taken at any time on general or special taxes for a particular ward or for all wards.

With the large increase in the number of delinquent tax rolls has come the problem of filing space. Unit ledgers considerably reduce the filing space requirements. In the Back Tax Bookkeeping Division of the City of Detroit there are approximately 480,000 general tax accounts and 380,000 special assessment tax accounts or a total of 860,000 unit accounts.
A separate ledger is also kept for delinquent personal taxes, a unit ledger sheet being set up for each delinquent taxpayer. These are filed in alphabetical order by wards.

**Posting Treasurer’s Redemptions and City Bids**

Treasurer’s redemptions and city bids are posted in the same manner but at separate runs. Separate classes of taxes (for example street paving) are posted at separate runs, by parts.

The unit tax ledger sheet and journal on the next page illustrate the manner in which treasurer’s redemptions are posted, proved and journalized in one operation.

Part balances and total due balances are printed by single total key depressions. After each ledger sheet is posted, the part balance against which the credit is posted is ruled out.

The journal sheet, being a carbon record of the posting operation, furnishes a complete transcript, in detail, of all the information posted to the accounts, as a by-product of the posting.

The journal sheet furnishes additional evidence that the back tax credits were actually posted to the records. The totals of the postings from the journal sheets, when added to the current tax and sundry collections must equal the day’s bank deposits.

At the end of the month, or whenever desired, a trial balance may be run as a further check that all records are in balance with the controls—a procedure that is common in all banks.

As each part is finished the various proof totals are printed on the journal sheet. The accumulation of the interest and principal tax collected must equal the control totals established by the Proof Division, to prove that the correct amounts were posted. The accumulation of the part numbers must equal the number of items handled multiplied by the part number, to prove that the correct part was posted.

**Simplicity of Machine Keyboard**

These machines have the same type of keyboard as those used for billing general taxes. It permits the set up of numbers, characters and amounts—at one operation. Automatic dates, ciphers, tabulation, punctuation, etc., increase the posting speed.
Posting Collections to Control Accounts

Posting Daily Receipts and Disbursements to Bank and Fund Accounts

At the end of the day, the head cashier furnishes the General Bookkeeping Division with a list and a copy of the day's bank deposits. Since all receipts are deposited daily, the bank deposits must equal the day's receipts as reported by the Treasurer's Entry Clerk. After the receipts and deposits are found to be in balance the receipts are totaled by funds.

The warrants drawn on the treasurer by the controller are totaled daily by funds. In a similar manner, the checks drawn, by the treasurer, are totaled daily by bank accounts. The total of all the warrants must equal the total of all the checks, inasmuch as there must be a warrant covering each check or group of checks.
After the receipts and disbursements are balanced, the deposits and checks are posted to the various bank accounts and the receipts and warrants are posted to the various fund accounts. Thus, a daily balance is provided on all bank and fund accounts.

Warrants are filed in numerical order by funds. Cancelled checks are filed in numerical order by bank accounts.

**SPECIAL ASSESSMENT CONTROLS**

The totals established in the proof division are posted to controls at the end of the day. As illustrated above a control is maintained over each class of special assessment, over each roll in the class and over each part (installment) of a roll according to due date.
Posting Daily Receipts to Tax Control Accounts

At the close of the day, the General Bookkeeping Division posts the day's tax receipts to the various control accounts with a Burroughs Bookkeeping Machine, Style 22 17 08.

Treasurer's Reports

Each day, the treasurer forwards a statement of the bank balances to the controller. He also prepares, in summary form, four reports of the receipts and disbursements for the day, classified as to funds and to bank accounts. They are as follows:

- The Departmental Report includes cash received by the various departments of the city. For example, the Police Department, the Recorder's Court and the City Clerk collect money for fees, fines, etc. The Detroit Street Railway and the Water Board collect money for fares, water, rent, etc.
- The Accounts Receivable Report includes cash received in payment of charges that are carried in the accounts receivable ledger. These include charges for permits, rental of city busses, removing trees from property, etc.
- The Memorandum Receipts Report includes cash received in payment of taxes, treasurer's redemptions, city bids, welfare and other miscellaneous items, with the exception of the accounts receivable items.
- The Disbursements Report reflects the warrants drawn for the day. It also contains a summary of the cash received and deposited for the day.

CONCLUSION

It is important to note that it was not necessary to employ specially trained operators to make these installations successful. The operation of Burroughs machines is so simple that previous machine experience is not necessary.

Of even greater importance is the accuracy of the records and their control, made possible by the use of machines.

Another important factor is the savings effected through the application of machines. It is estimated that the installation in the Board of Assessors' Office, used to print the rolls and calculate the taxes, has in the past four years effected savings as follows: 1930-31, $30,695; 1931-32, $39,555; 1932-33, $50,092.52; 1933-34, $46,317.50. In the City Treasurer's Office the billing installation is saving $22,000.00 annually and it is estimated that the back-tax unit ledger installation will effect a saving of $47,000.00 for the year 1934-35.

This does not include the savings effected by the use of machines on other miscellaneous applications.

The illustration on the previous page shows the accounts set up to control street paving special assessment taxes for the entire city, for roll number 8972 and for each part thereof. It also shows the posting of daily special assessment credits from the cash journal prepared by the Proof Division.
EQUIPMENT USED

Board of Assessors

Addressing Division
3 Addressing Machines (for writing rolls)
2 Addressing Machines (for writing bills)
4 Embossing Machines (for writing new plates)

Machine Accounting Division
32 Burroughs Typewriter Tax Calculating Machines, Style 72 05 00
1 Burroughs Duplex Adding Machine, Style 2 09 00

Treasurer’s Office

Billing Division
17 Burroughs Tax Billing Machines, Style 2 17 00
4 Burroughs Typewriter Tax Billing Machines, Style 72 04 00

Cash Receipts Division (Controller’s Entry Clerks)
*6 Burroughs Adding Machines, Style 8 10 02

Cash Receipts Division (Treasurer’s Entry Clerks)
2 Burroughs Adding Machines, Style 2 17 00
1 Burroughs Adding Machine, Style 2 13 00

Proof Division
4 Burroughs Proof Machines, Style 2 17 00
2 Burroughs Typewriter Proof Machines, Style 77 12 01

Back Tax Bookkeeping Division
7 Burroughs Bookkeeping Machines, Style 25 17 00

General Bookkeeping Division
2 Burroughs Bookkeeping Machines, Style 22 17 08
*During peak periods additional cages are opened, each of which is supplied with 2 Adding Machines, Style 8 10 02.

STATISTICAL INFORMATION

Approximate No. of Accounts

Current Tax Accounts:
Real Property ........................................ 480,000
Personal Property ....................................... 51,000
Total .................................................... 531,000

Back Tax Accounts:
Real and Personal Property .......................... 480,000
Special Assessments .................................. 380,000
Total .................................................... 860,000
Grand Total ............................................ 1,391,000