



THE TAXATION OF YALE.

A Lawyer's Review of the Case—The Word "College" Broadly Construed by the Courts.

On the attempt of the town of New Haven to tax a large part of Yale property hitherto exempted, a lawyer of New Haven of high standing, who is not retained in the case, has supplied the Weekly with a discussion of the law. The opinion follows:—

"The attempt to tax property of Yale University heretofore exempted from taxation must find its justification, if at all, in Section 3820 of the General Statutes of Connecticut, Revision of 1888, and in Chapter 336 of the Public Acts of 1895. These are the only expressions of the Legislature bearing upon the subject of exemption from taxation.

"The question then, is: How liberal is the language of the statutes to be construed? Section 3820 reads substantially as follows: 'The following property shall be exempt from taxation: buildings or portions of buildings exclusively occupied as colleges, not including any real estate of any educational corporation and any real estate which is leased or used for other purposes than the specific purposes of such corporation.' This section, therefore, clearly looks to the exemption from taxation of land and buildings thereon exclusively occupied as colleges. What does the word 'colleges' mean in this connection? While the courts throughout the various States are not wholly in harmony as to the construction of a word like this under similar circumstances, yet the great weight of authority favors a wide and liberal meaning. Thus, in Massachusetts and in Kansas, meadow or farming land, the products of which were devoted to the use of college students in their boarding houses, has been held exempt from taxation as being a part of the college property. The New Jersey case to a similar effect has already been cited in the WEEKLY. The Pennsylvania Court, in an action involving taxation of Lafayette College, and the Vermont Court in a recent case, held that college dormitories, students' boarding houses, professors' residences and students' club houses are exempt.

"From this brief examination of the authorities it would seem that the word 'colleges' means not only the buildings actually used for recitation, lecture rooms and religious exercises, but also includes whatever is necessary in the way of buildings to make up what is termed a college in the sense in which that word is popularly used. It is certain that the colleges of the English universities contemplate primarily the dormitories, the halls and the kitchens, as well as the chapels. In fact, in such institutions the lecture rooms play a comparatively unimportant part. As was said in the case of Washburn College vs. Shawnee Co., 8 Kansas, 344, the use to which the property is put, not the ownership, is the test by which to determine whether it is exempt. It is therefore fair to infer that all property owned by Yale University and occupied by it in

the exercise of its chartered powers as an educational institution, is exempt from taxation under Section 3820.

"The Town Counsel's opinion, referred to in a former number of the 'WEEKLY,' seems to limit too closely the proper conception of a college. The opinion says: 'A college is a literary institution, or an institution for the purpose of studying and learning. It is a society of schools incorporated for the purpose of study and instruction. It is not and does not include any provision for recreation, like gymnasiums, boarding houses and dormitories for students.' Upon this point the Town Counsel seems to be in conflict with most of the courts who have had occasion to decide the question.

"Chapter 336 of the Public Acts of 1895 is merely Section 3822 of the General Statutes, revision of 1888, so amended as to include the Board of Trustees of the Sheffield Scientific School where that corporation was not before included. The object of this amendment was probably to limit the exemptions in favor of the Sheffield Scientific School, as interpreted by the court in the case of the Town of New Haven vs. The Sheffield Scientific School, 59 Conn., 163. This decision held, that under its special charter, the Sheffield Scientific School was exempted from taxation not only upon all property used and occupied by it, but also upon all property the income of which was used by it for educational purposes. Under Chapter 336 this latter exemption is taken away and the Scientific School now stands on the same plane as does Yale College; that is, it is exempted from paying taxes upon such property only as is actually used and occupied by it in the exercise of its chartered powers. Chapter 336, then, as applied to Yale, enlarges the exemptions given under Section 3820, in the respect that while Section 3820 exempts only real estate actually occupied by the college, Chapter 336 provides that the funds and estate owned, used and invested by Yale shall, with the income thereof, remain exempt from taxation.

"The evident purpose of the proviso that Yale shall never hold in this State real estate free from taxation affording an annual income of more than \$6,000, is that the College shall not own property devoted to uses other than college uses, the income of which shall exceed \$6,000. This prevents the University from acquiring large quantities of real estate which, being exempt from taxation, would be a source of oppression to the taxpayers of a town where such estate is located.

"This is the only construction of the statutes which makes them consistent with each other and with the decisions both in Connecticut and elsewhere. The reason for this construction is plain, so it may, with a fair degree of confidence, be asserted that the Supreme Court will construe the statutes to that effect.

"If the above construction is correct it follows that the dormitories, whether on or off the campus, the gymnasium, the old gymnasium while devoted to its present use, and the Yale Field, when it shall have been transferred to the University, all are exempt from taxation; while on the other hand, the real estate owned as an investment or rented

for purposes other than those pertaining to the University is taxable, so far as the income from the same exceeds \$6,000."

The Property Under Contention

The Board of Assessors of New Haven have completed the list of property belonging to Yale University, which in the opinion of the town attorney, J. P. Goodhart, '85S., is taxable. The total amount listed as liable for assessment is \$439,782. Following is the property, with valuation, which was listed by the board of assessors:

Fifteen lots with houses in various parts of the city.....	\$105,442.00
Observatory property	24,078.00
White and Berkeley Dormitories	147,150.00
Pierson Hall	59,741.00
Old Gymnasium	8,100.00
Undeveloped real estate in various parts of the city and town.....	94,671.00
Total amount liable for assessment	\$439,782.00

Mr. William W. Farnam, treasurer of the University, has filed the following list of property, which in the opinion of the University's legal advisor is liable to taxation:

House and lot, 56 Hillhouse ave.....	\$19,209.00
House and lot, 158 York street.....	8,000.00
House and lot, 219 York street.....	5,000.00
House and lot, 129 College street.....	6,212.00
House and lot, 115 Elm street.....	7,615.00
House and lot, 117 Elm street.....	7,200.00
House and lot, 156 Humphrey st.....	5,680.00
Total value of taxable property.....	\$58,916.00

Appended to this list is the following statement by Mr. Farnam for the College:

"The above is a list of the real estate belonging to Yale University liable to taxation, the remaining realty belonging to the University being exempt, as it yields an income of less than \$6,000."

No attempt has been made to assess buildings on the Campus. The Board of Assessors include the outside dormitories, White, Berkeley and Pierson Hall, which are situated off the old Campus, simply as a test case. The question has arisen several times before whether Yale should be exempt on these outside dormitories, and the city authorities propose to settle the matter now definitely.

Sixty-nine and Hartford Alumni Officers.

The types and other things made trouble in the report of the election of officers of the Hartford Alumni Association last week. Mr. Gross, the new president, has the distinction of having a mistake made about him in the usually infallible Triennial Catalogue. He is indexed from the class of '66. He was graduated in the class of '69. In the preparation of the report, the index was naturally followed.

With the retiring President, Mr. Holcombe, and the incoming President, Mr. Gross, from '69, the reporter seemed naturally to have turned to that class for more officers. He knew that the vice-president was Freeman; also that he was H. Freeman; also that he was a judge. Judge Henry V. Freeman, '69, was therefore entered. His only lack of qualification for the office, a fact hastily overlooked, is his residence in Chicago.

The man who possessed all the qualifications for the office and who was chosen for it was Judge Freeman (Harrison Belknap) of Hartford, of the Class of '62, for indefinite years the able Judge of Probate of that district, and for all time, past, present and future, a Yale enthusiast of large calibre and high power.

PROMENADE FESTIVITIES.

Details of the Arrangements—Sale of Boxes to Juniors.

The College event which now assumes the place of predominant interest among undergraduates is the Junior promenade of the Class of 1898, which will take place on Tuesday evening, January 19. Preparations for the reception and entertainment of the "Prom. girl" are now almost entirely completed, and it is possible to give a detailed list of the many gaieties to which she will be introduced during the first two days of next week.

PROGRAM FOR PROM. WEEK.

The first event in the regular round of Promenade festivities will be a tea at "The Hutchinson," 22 College street, on Saturday, January 16, from 4 until 7 o'clock. The patronesses of the tea, which will be given by members of the Scientific Senior class, are as follows: Mrs. W. W. Farnam of New Haven, Mrs. J. Purdy Lindsley of New Haven, Mrs. J. P. C. Foster of New Haven, Mrs. J. R. Downey of New York, Mrs. S. S. Spencer of Buffalo, Mrs. P. M. Barclay and Mrs. W. H. Simmons of Toledo, O., Mrs. Louis N. Booth and Mrs. C. D. Tows of New York, and Mrs. Edward Clark.

On Saturday night the annual Cloister German will be held at the Cloister, 131 Grove street. The patronesses will be Mrs. Theodore W. Letton of Chicago, Mrs. Samuel M. Mills of West Point, Mrs. C. W. Barnum of Lyme Rock, Conn., Mrs. C. M. Chester of Washington, D. C., and Mrs. E. S. Brewer of Springfield, Mass.

On Monday afternoon the class teas will be held, the Senior tea in Lyceum, and the Junior tea at the residence of Mrs. W. W. Farnam, Prospect street. It has not yet been decided where the Sophomore tea will be held.

The patronesses of the Senior tea will be Mrs. Coffin of New York, Mrs. Denton of New Haven, Mrs. Garrison of Colorado Springs, Mrs. Hotchkiss of New Haven, Mrs. Pinchot of New York and Mrs. Sage of Albany.

At the same time a tea will be given at 43 College street, the patronesses being Mrs. Arthur S. Cheney of New Haven, Mrs. John V. Hecker of Stamford, Mrs. Henry P. Geib of Stamford, Mrs. Horatio W. Parker of New Haven and Mrs. Edward Holbrook of Stamford, Conn.

The Tabard, 36 Elm street, will give a tea on Monday afternoon from 4 until 6 o'clock. The patronesses will be Mrs. M. S. Ayers of Fairview, N. J., Mrs. Bernhard Reinecke of New York, Mrs. J. F. Edwards of Brooklyn, Mrs. A. N. Hooker of New Britain, Mrs. E. T. McLaughlin and Mrs. Henry Sargent of New Haven.

THE GLEE CLUB CONCERT.

The Glee, Banjo and Mandolin Clubs will give a concert in the Hyperion Theater on Monday evening at 8:15 o'clock. The program is as follows:

PART I.

1. Handicap March.....Rosey Banjo Club.
2. 'Neath the Elms.....Carmen-Yalen
3. Topical Song.....Hawley
4. The Nipper's Lullaby.....Andrews Mr. Butler and Club.
5. Tutti Frutti.
Glee and Banjo Clubs.

PART II.

1. Chinatown March.....Rosey Banjo Club.
2. A Little Knot of Blue.....Shepard
3. The Nightingale and the Frogs.....Eilenberg Mandolin Club.

(Continued on fifth page.)