

levied. The only payments into the treasury were by corporation notes, of which the treasurer had charged himself with \$202, and credited himself with certain payments amounting to \$143.69, leaving a balance due from him, which the committee reported was more than covered by his private account against the corporation. They also reported claims against the village of \$350.52, and \$126 of corporation notes outstanding. On June 3 another report made it appear that the village was bad off financially, with bills against it aggregating \$890.59. It was then "Resolved, that all that portion of the law passed by the former board as to the issue of shimplasters be and is hereby rescinded." What might be the effect of rescinding instead of repealing a law is a question which the lawyers of the village board appear not to have considered. June 17 a tax levy of \$500 was ordered to defray current expenses. This appears to have been the beginning of village taxation; except a dog tax previously laid, and such taxes as were imposed for certain licenses. September 13 mention is made in the record of "the death of our village attorney, whose loss is to be regretted." That referred to Benjamin G. Bridge. George Martin was then appointed village attorney. The board adjourned sine die, December 9—no quorum present.

In 1840 there was an election, according to the record, at the "Grand Rapids Hotel," and in 1841 an election at the "Grand River Exchange." Further as to 1840 the record saith not; except that there were new officers chosen. The first board meeting in 1841 was held at the Kent Book Store. In June, 1841, a tax roll of \$172.38 was made for Division street, and a grade for Monroe street was fixed. In August the board of trustees directed the village marshal not to receive more than one-half of any tax in village duebills or orders; for the rest he must exact good current money. The treasurer was instructed to pay out no moneys "until further directed by this board." But in October he was authorized to pay certain claims in full, and on all other demands properly allowed to "pay 25 per cent till the money in the treasury is exhausted."

The first entry of 1842 in the village record is that of the charter election, May 2, when, besides those for the regular candidates, one vote each for trustee was cast for "Patent Gates," "Old Melvin," "Salt Borer," and "Gov. Ray." As to these the