F11e No. 1308

CORRESPONDENCE.

DEPARTMENT OF PUBLIC IMPROVEMENTS,
SUB-DEPARTMENT OF CITY ENGINEER.

Baltimore, June 27, 1904

Hon. W. Cabell Bruce, City Solicitor.

Dear Sir: -

1639

The United Railways and Electric Company have some fifteen or twenty poles upon which they carry their feed cables. Under their Charter and Ordinance, they are not taxed for trolley poles. They usually carry their feed wires on the trolley poles, and, thus, avoid the tax. In this instance, however, there were no trolley poles, and I think they should pay the tax the same as any other company would, having poles on the street for carrying electric wires or cables.

Will you kindly advise if I am correct in this conclusion?

Very truly yours,

(Signed) B. T. Pendall. City Engineer.

7110 No. 1308

OPINION.

LAW DEPARTMENT.

Baltimore, June 29, 1904.

B. T. Fendall, Esq., City Engineer.

Dear Sir: -

Replying to your favor of the 27th inst., with reference to some 15 or 20 poles of the Street Railway Company, which it claims to be exempt from taxation, I beg leave to say that in my opinion the poles are liable to taxation.

Truly yours,

(Signed) W. Cabell Bruce.

City Solicitor.

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