OPINION.

File No. 3682.

LAW DEPARTMENT.

Baltimore, November 1, 1905.

Sherlock Swann, Esq.,
Chairman of the Burnt
District Commission.

Dear Sir:-

Referring to the letter of the 31st ult., from Frank J.
2929 Murphy, Chief Clerk of the Appeal Tax Court, to the Burnt District Commission, with reference to taxes abated by the Burnt District Commission, I beg leave to say that in my opinion, the proper principle to be adopted in the matter is that the right of the City to collect taxes from any source ceases with the surrender of the property to the City, whether it takes place at the time of the formal transfer of the property, or in advance of the formal transfer of the property.

In other words, the time when the City comes into possession of the property for the purposes of the Burnt District Commission Act,
2930 no matter when that time may be, is the time from which the right on the part of the City to collect taxes ceases.

Taxes abated by the Burnt District Commission for periods of time prior to possession being taken by the City, should be refunded by the Burnt District Commission to the City Collector.

Truly yours,
(Signed) W. Cabell Bruce,
City Solicitor.