

File No. 7903.

CORRESPONDENCE.

APPEAL TAX COURT  
CITY HALL.

Baltimore, April 20th, 1908.

W. Cabell Bruce, Esq.,  
City Solicitor,  
Baltimore, Md.

Dear Sir:-

6066 In reclassifying annex property for 1907 and 1908, which is being done as rapidly as possible, this question has arisen:

Those persons who either did not take their cases into the Court or make tender for the taxes for the years 1907 and 1908, now wish to pay their bills flat. In every case in which the tender was made or the case taken to Court, the City Collector, I understand, has rendered bills with penalties and interest up to the time of either the tender of the decree. Those persons who have neither made a tender nor taken their case to Court, cannot fairly ask that they should be put on the same footing as the other cases. The question arises in those cases where there has been a reclassification of property at the 60 cent rate for 1907 and 1908, which had been formerly classified for 1907 and 1908 at full rate, under the Miss decision. Therefore, we would like you to advise us if we are correct in this position, namely, that where there is neither a tender, nor the case taken to Court, should the owners pay penalties and interest upon bills rendered at the 60 cent rate for 1907 and 1908. Of course, those persons whose property is legally classified at the full rate for 1907 and 1908, when these bills are rendered, will have to pay the full rate with penalties and interest.

Very truly yours,

(Signed) Conway W. Sams,  
President.