

File No. 7903 Continued.

OPINION.

LAW DEPARTMENT.

Baltimore, April 21st, 1906.

Hon. W. Cabell Bruce,
City Solicitor.

Dear Sir:-

6067

I beg to reply as follows to the inquiry from the Appeal Tax Court in reference to whether or not, in reclassifying annex property for 1907 and 1908, the owners of property who did not take their cases into court, or make a tender to the City Collector of the amount actually due, should be charged with the payment of penalties and interest. In all the cases that have been recently settled, in Court, the parties have been charged with interest, but have been relieved of the payment of penalties; this, however, was because the parties themselves had actually tendered the money or had offered to tender it, to the City Collector before suit was brought. The cases, therefore, are not analogous. It seems to me that the question should be decided on the theory that the parties are now, for the first time, offering to pay the amount actually due by way of taxes. In this event the amount would be calculated for 1907 at sixty cents on the assessed value of the property, plus penalties and interest. Of course, in so far as the year 1908 is concerned, no penalties have as yet attached.

Very truly yours,

(Signed) Edgar Allan Poe,
Deputy City Solicitor.