

File No. 9705.

CORRESPONDENCE.

DEPARTMENT OF PUBLIC IMPROVEMENTS,  
SUB-DEPARTMENT: HARBOR BOARD  
BALTIMORE, MD.

Baltimore, March 9, 1909.

Mr. E. A. Poe,  
City Solicitor.

Dear Sir:-

7264 I am enclosing you herewith a copy of a letter under date of March 8th, from Bernard Rolf, a New York contractor, who has sub-let some of the work from Sanford & Brooks Contracting Company, contractors for the construction of the new piers.

The plant brought from New York by Mr. Rolf consists of one 20 ton derrick scow, one floating pile driver and one land machine, built in this City, and the same, as stated by him, has been assessed at \$60,000.00, and he has been notified that taxes are to be collected on same. I heartily endorse Mr. Rolf's views in reference to the collection of taxes on plants brought to this City to be used for construction work under City contracts. To collect taxes on a plant of this kind discourages competition from outside parties, as it must be remembered that it is a matter of no little expense to bring floating equipment to Baltimore from New York, in addition to the risk taken in bringing this kind of floating equipment along the Coast. If taxes are to be collected in such instances as this, it simply means taking from Peter to pay Paul, for a contractor, in bidding on work, most naturally includes all his expenses, to which he adds a legitimate percentage for profits. If he is to pay taxes on \$60,000.00 at the rate of \$1.95 a hundred, in the future all contractors should be notified that taxes will be collected on their plant, and the City, in turn, will be obliged to pay same.

I do not consider it honest, upright or honorable in drawing up specifications for any kind of work, to draw them up with the intention of deceiving or misleading a bidder. Again, the idea of assessing the plant used by B. Rolf, which is, at least, ten to fifteen years old, at \$60,000.00 is absolutely absurd and ridiculous; the