

File No. 9705 Continued.

OPINION.

7267

In reply I beg to say that several decisions have held such property to be subject to city taxation, and the weight of authority seems that way.

Nat. Dredging Co., 99 Ala. 467.
58 L. R. A. 349.
7 L. R. A. (N.S.) 704.

7268

The same question arose in the case of the Degnon Contracting Company against the Mayor and City Council of Baltimore (Office File No. 7752); this case was settled by the Degnon Contracting Company, because its counsel believed he had no case. Many authorities bearing on the subject are contained in a memorandum in that file. I, therefore, think it probable that the assessment of the property of E. Rolf is a proper one under the law.

As to the advisability of assessing said property, while I may agree with the observations contained in the letter of the Harbor Engineer, it seems to me that the Appeal Tax Court must decide such questions of policy.

Very truly yours,

(Signed) W. H. DeC. Wright,
Assistant City Solicitor.

File No. 9705.

LAW DEPARTMENT.

Baltimore, March 13, 1909.

O. F. Lackey, Esq.,
Harbor Engineer.

Dear Sir:-

7269

Replying to your favor of March 9th, in reference to the assessment for taxation of the outfit of B. Rolf, I herewith enclose copy of a report to me on the subject from Mr. Wright.

Very truly yours,

(Signed) Edgar Allan Poe,
City Solicitor.