

File No. 12425

Baltimore, February 20, 1911.

John H. Roche, Esq.,
Secretary,
Board of School Commissioners.

Dear Sir:

In reply to your communication of the 11th, relative to the claim for a credit upon the tuition bill of Frank J. LaMotte, made by F. J. La Motte, father of the pupil, by enclosing a copy of a report to me by Mr. Wright.

I desire to supplement the report, as follows:

Certainly Mr. La Motte is not entitled to any credit at the present time, inasmuch as no taxes for 1911 have been paid. If, however, the taxes for 1911 be promptly paid, and Mr. La Motte is a stockholder of the Rice & Hutchins Baltimore Co., and appears as such upon the books of the Appeal Tax Court for the year 1911, in fairness he should be given a proper credit on account of the taxes actually paid for the year 1911, by the corporation on his account.

Under the law, while the corporation pays the tax upon the assessed value of the stock, it pays it on behalf of the stockholder, the corporation being merely the agent through whom the tax is paid. I return Mr. La Motte's letter and the tuition bill.

Very truly yours,
(Signed) Edgar Allan Poe.
City Solicitor.