

File No. 13639

Baltimore, January 6, 1912.

Oscar Leser, Esq.,
President, Appeal Tax Court.

Dear Sir:

10136 Replying to the letter of the 4th inst., from Frank J. Murphy, Chief Clerk, with reference to the household effects of Oliver W. Cummings, valued by the Court at \$75.00, I advise that the same are exempt from taxation.

In my judgment the \$35.00, which Mr. Cummings has on deposit in the Savings Bank, is not other effects or property, the ownership of which would make his furniture liable to taxation under the Act of 1910.

I return you herewith the application for abatement, the tax bill and the assessment which you enclosed. I also send you herewith a proposed Act to repeal the Act of 1910 and re-enact the same so as to provide a straight exemption on personal property to the value of \$300.00, and would be very glad to have your views as to this proposed Act.

Very truly yours,

(Signed) S. S. Field,

City Solicitor.

File No. 13698

Baltimore, January 8, 1912.

Hon. S. S. Field,
City Solicitor, City.

Dear Sir:

10137 In reply to yours of January 6th in regard to the Charter provisions, allowing the Board of Estimates to charge for franchises, and for minor privileges, I beg to advise you that Section 37 of the City Code 1906, pages 117, 118 and 119 provides that any privileges or franchises may be granted for such an amount of money, and upon such terms as the Board of Estimates may consider right and proper.

In view of this provision, it is my opinion that the Board is authorized in all cases to make an annual charge for minor privileges, instead of a lump charge.