

File No. 19465

Baltimore, November 20, 1919.

Hon. Roland R. Marchant,  
City Solicitor.

(In Re - Taxes upon property  
located at North and Maryland  
avenues, purchased by Fourth  
Regiment Armory Com.)

Dear Sir:

13462

When the State purchased the property at North and Maryland Avenues for a site for the Fourth Regiment Armory, it failed to require the vendors to make payment for the City taxes due thereon, and claims have been pending in this office since 1915.

Section 843 of the City Charter provides that all taxes shall be collected within four years from the levying of the same, and that the collection of taxes shall not be enforced after the lapse of said four years.

It seems to me that under this provision of the law there is no possibility of collecting these ~~claims~~, and I recommend that the claims be dropped.

Very truly yours,  
(Signed) Simon E. Sobeloff,  
Assistant City Solicitor.

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File No. 24871

Baltimore, November 21, 1919.

Mr. S. S. Field,  
916 Munsey Bldg.  
City.

Dear Mr. Field:

13463

I am mighty glad to have before me your letter of the 21st instant, with reference to the valuation of school houses and lots, engine houses and lots and station houses and lots, in the annexed