

File No. 36404 Continued

In light of the fact that this tree, due to its projection, may be considered an obstruction to free passage upon the sidewalk, it is my opinion that the authority is in your Department to remove the same.

Very truly yours,

(Signed) Eben J. D. Cross, Jr.

Assistant City Solicitor.

File No. 36404

Baltimore, November 17, 1924.

Randolph Banton, Jr., Esq.  
207 N. Calvert Street  
Baltimore, Maryland.

Dear Mr. Barton:

13996

I have your letter of November 13th, relating to the charges due the Mayor and City Council of Baltimore on account of re-paving the sidewalk of the property owned by the Howard Estate and the Smith Estate for which the Safe Deposit and Trust Company of Baltimore is trustee.

We agree that the Court of Appeals in Gould vs. Baltimore, 59 Md. 379, expressly held that the class of assessments here under consideration were not taxes levied within the meaning of Section 843 of article 4 of the Code, imposing a four year limitation in which to make collection. I can also agree with you that a statute or an ordinance may impose some such limitation as regards a special assessment. In the instant case you rely on the following language of Ordinance No. 266 of 1917, to bring these special assessments within the four year clause:

"\* \* \* After the expiration of said twenty days (being the time for appealing) the Appeal Tax Court shall report the assessment so made to the City Collector, who shall proceed to collect the same in the same manner as