

File No. 36404 Continued.

were not taxes levied within the meaning of that Section. Moreover the Court of Appeals in the Fairmount Land Corporation case above referred to distinctly held that if the time for sale of the property on which an assessment was due had expired, the City could proceed with the ordinary remedy by an action at law for the recovery of such assessment.

I am of opinion, therefore, that the charges may be collected by suit at law, but not by sale of the property.

If the charges are not paid within a very short period, I suggest that you make up the bills and forward them to me and I will docket suit, as the claim ought not to be permitted to remain open for any long period of time.

Very truly yours,

(Signed) Philip B. Perlman,
City Solicitor.

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File No. 36404

Baltimore, December 29, 1924.

Hon. John B. Gontrum,
Chief Judge, Appeal Tax Court,
City Hall
Baltimore, Maryland.

Dear Sir:

I am answering your letter, written shortly after my appointment as City Solicitor, requesting an opinion as to the validity of certain assessments entered by the Appeal Tax Court against property of the Baltimore & Ohio Railroad Company, and claimed by the Company to be exempt under its Charter from assessment and taxation.

An examination of the papers in my office discloses that the assessments were first entered in 1905 and aggregated \$2,709,579. Of this amount \$1,659,579 was against the Company's real and personal

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