

October 3rd, 1932

To the Honorable the Board of Estimates,
City Hall,
Baltimore, Maryland.

Gentlemen:

On August 23rd, the Board of Estimates referred to the Honorable Lee I. Hecht, President of the Appeal Tax Court, for verification, and then to the City Solicitor for opinion and recommendation, the claim of Furst Brothers & Company for refund of taxes erroneously paid.

I am in receipt of a communication from the Appeal Tax Court verifying the claim in question, and showing that from 1921 to 1931, inclusive, Furst Brothers & Company have paid double taxes aggregating \$3,088.71.

It also appears from the investigation of the Appeal Tax Court that the greater part of the above money was collected for the account of the State of Maryland.

The conclusion of the Appeal Tax Court is, in substance, that the claim now advanced by Furst Brothers & Company is correct and that they have paid in error to the City of Baltimore from 1921 to 1931, inclusive, taxes aggregating \$3,088.71.

The Act of 1929 provides that whenever any person shall have erroneously or mistakenly paid to the Mayor and City Council of Baltimore, or its Collector, more money for taxes than was properly and legally chargeable, the Mayor and City Council shall rectify the error and immediately repay to such person the amount so paid in error. This Act is not retroactive, and, therefore, does not authorize the City to make any such repayment for periods prior to 1929.

Also, as to recovery by the claimant of taxes paid to the City Collector for the use of the State of Maryland, the claimant is not entitled to recover these back from the City but must follow the procedure provided by the Code in such cases and make his claim directly to the State Comptroller.

I recommend, therefore, that the Board of Estimates authorize and direct the Appeal Tax Court to direct the City Register to refund or repay to Furst Brothers & Company excess city taxes paid by them for 1929 and subsequent years. This