

Continued

procedure is pursuant to the provisions of the Baltimore City Code, Article 46, Section 11, which provides that -

"It shall be the duty of the Appeal Tax Court to examine into all claims for a return of taxes alleged to have been paid in error, and if upon examination by the Appeal Tax Court it shall clearly appear that such claim or claims is or are well founded, that such taxes have been paid erroneously, the Court may direct the Register by order or orders in writing to refund or repay the same, and shall reject all such claims as may be considered doubtful or not well founded, provided not more than four years have elapsed from the first day of May in the year in which the levy was made for said taxes to the time application is made for the refund of the same."

Very truly yours,

(signed) R. E. LEE MARSHALL

City Solicitor

RELM-H

*Handwritten initials: RELM*

October 4, 1932

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

Gentlemen:

The Board of Estimates referred to this office for investigation, and report the question of the liability of the owner of property 2000-2002 East Federal Street to pay a minor privilege tax on a cellar door located in the west wall of the property.

In February of 1929, a permit was issued by the Bureau of Buildings for alterations to the property in question. The plans filed with the application