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for a minor privilege tax. Further, if an application for permits in 1929 involved a cellar door of this nature in a building in which there was not already a cellar door, I believe the question could be reopened at this time and the owner of the property required either to seal the door or pay a minor privilege tax on the same. In the instant case, however, the owner of the property filed plans which called for the relocation of an existing cellar door to a point 9 feet north of the location of an exempt privilege. There is no question in my mind that if demand has been made upon him for minor privilege tax for the relocated cellar door, he could very easily have amended his plans so as to utilize the door as it existed at that time and thus retain the exemption. Due to these circumstances, as the Bureau of Buildings, under a misconception of the law, treated the privilege applied for as retaining the exemption already existing, issued permits and permitted the owner to make the alterations, having them lulled into security by the issuance of the permits, I believe that the City is estopped from raising the question at the present time.

I accordingly conclude that the property 2000-2002 East Federal Street is not liable for the payment of a minor privilege tax for the cellar door in question.

Very truly yours,

(signed) R. E. LEE MARSHALL

RELM-H

City Solicitor