

11/11/37
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October 27th, 1932

R. E. Lee Marshall, Esq.,
City Solicitor.

Dear Sir:

Replying to the letter of Thomas G. Young, City Collector, dated October 26, 1932, attaching bills for taxes for the years 1929, 1930 and 1931, for 612 Forrest Street and 392 Forrest Street, which properties are within the area known as the Bath Street Viaduct Improvement, I wish to state that whenever the City acquires property, either by condemnation or otherwise, in making a settlement, the procedure is no different than a private party making a settlement and the vendor must pay all the taxes up to the date of settlement.

The Appeal Tax Court has authority to abate assessments for taxes. I am, therefore, of the opinion that unless these taxes are abated by the proper authorities, the City Collector must proceed to collect the taxes as though the proposed improvement was not contemplated.

Answering specifically the third paragraph of Mr. Young's letter, I wish to quote the following taken from the City Charter, 1927 Edition, Section 843, Page 583, which does not leave the City Collector any alternative but to proceed to collect the taxes:

"All taxes now levied, or which hereafter may be levied in the City of Baltimore, shall be collected within four years from the levying of the same; and the collection of taxes shall not be enforced by law after the lapse of said four years, and the party from whom said taxes may be demanded may plead this section in bar of any recovery of the same. Any person enforcing or attempting to enforce the collection of any tax after the lapse of four years, shall be liable to a penalty of twenty dollars for each and every offense, recoverable before a Justice of the Peace, in the name of the State, one-half to the informer, the other half to the City of Baltimore."

The City does not acquire title to the property until the amount of the award is paid.

Very truly yours,

(signed) FRANK DRISCOLL

Assistant City Solicitor

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