

Continued

mortgage certificates a part of any endowment fund, and, therefore, the Association is not entitled to the exemption claimed.

Very truly yours,

(signed) HECTOR J. CIOTTI

C/N

Assistant City Solicitor

November 14th, 1932

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

IN RE: FILE NO. 59037 - UNPAID TAXES ON
PROPERTY SUBJECT TO JURISDICTION
OF EQUITY COURT - MOALE'S POINT.

Dear Mr. Marshall:

I have before me memorandum of October 24th, 1932, prepared by Mr. Young, City Collector, relating to the unpaid taxes on property known as Moale's Point, which is owned by the Moale Estate, and which has been subject to the jurisdiction of Circuit Court No. 2 of Baltimore City since 1916 in Partition Proceedings. The property has never been sold by the Trustees, although several attempts so to do have been made. Taxes have been unpaid since 1921, and the amount now due, I believe, is approximately Twenty-Two Thousand Dollars (\$22,000.00).

As to the Collector's rights being barred by the Statute of Limitations, it has been held by the Court of Appeals of Maryland, in the case of Hebb vs. Moore, 66 Md. 167, that:

"When a Court of Equity has taken jurisdiction of property liable for taxes, it is not admissible for a Collector to step in, and by his summary process, sell the property for taxes and transfer the jurisdiction under the title to another tribunal. In all such cases, the Collector's summary proceedings are suspended, because the Court of Equity has charge of the property."