

Continued

Collector in such cases, I recommend that the City Collector be advised to immediately file a petition in the proceedings now pending in Circuit Court No. 2, requesting the Court to permit him to sell the property known as Moale's Point, for the payment of all delinquent taxes, interest, and penalties as certainly there has been undue delay in making a sale of the property, and the City should not be deprived of revenue for so long a period.

Very truly yours,

(signed) HECTOR J. CIOTTI

C/N

Assistant City Solicitor

November 16th, 1932

Mr. Thomas G. Young,
City Collector,
Municipal Office Building,
Baltimore, Maryland.

Dear Mr. Young:

Last Saturday you spoke to Mr. Marshall and me in reference to certain unpaid real estate taxes for 1929, suggesting that, in order to save the expense of advertising and selling the properties in question, you, as Collector, might be able to take a deed to the properties direct from the taxpayer and thus preserve the City's lien upon the properties and give the taxpayer some further extension of time within which to pay the taxes.

After considering this plan, I have come to the conclusion that it is not practicable. In the first place, our lien for taxes is paramount to all others, including mortgages, judgments, ground rents, etc. The law does not furnish any way of preserving this superior lien when limitations are about to expire other than by sale of the property. If the taxpayers in question have gone for nearly four years without paying any taxes, it is extremely unlikely that the property in question is unencumbered and any encumbrances placed upon it, such as mortgages or judgments, as