

Continued

Mr. Wyszecski, with whom you have discussed this matter, has just called to my attention the fact, as appears from the abstracts of title in this office (Volume 314-262) that the lot in question abutting on Ridgely Street was conveyed on February 20th, 1924, by Louise G. Hull, et al., to George R. Zorn, and Mervin H. Ellingsworth, co-partners trading as the General Elevator Company. The information contained in Mr. Peters' letter of September 13th, 1932, states that the State Roads Commission had reported the paving of Ridgely Street as completed before November 1st, 1922.

In view of the fact that the paving was done in 1922, and that the General Elevator Company (then a partnership) acquired title in 1924, I am of the opinion that the application of the General Elevator Company, Incorporated, for refund of taxes should be rejected.

Very truly yours,

(signed) HECTOR J. CIOTTI

Assistant City Solicitor

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