

Continued

the City to sell the property supplied for unpaid water rents" and it is this "power to sell the property which creates the lien 'which will attach even in the hands of subsequent owners.' In support of his opinion, Judge Bond quotes the case of Eschbach vs. Pitts, supra, which holds that "it is the right \* \* \* to make the debt out of the land which creates the lien."

After considering the foregoing authorities, I am of the opinion that the unpaid water rents due by the E. J. Codd Company should not be abated, since they are liens against the property affected until paid, and that the City Collector should proceed in the usual manner to enforce the City's lien.

Very truly yours,

(signed) HECTOR J. CIOTTI

C/R

Assistant City Solicitor

November 28th, 1932

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

In re: File No. 60149 - Provident  
Hospital Property at 413-415  
W. Biddle Street - unpaid  
taxes - claim for exemption.

Dear Mr. Marshall:

There has been referred to me for an opinion a communication from the Board of Estimates, accompanied by an original letter from Mr. James W. Chapman, Jr., dated November 15th, 1932. The facts in this case are briefly, as follows:

The Provident Hospital (a colored institution), when it took over the building of the Union Memorial Hospital on Division Street in 1929, conveyed the old hospital property on W. Biddle Street to a colored woman named Maude V. Waters, who was merely a dummy purchaser. The Provident Hospital took back from the Waters woman a mortgage for six thousand dollars (\$6,000.00), which represented practically