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of the receipt of taxes have been duly established as now existing, and the resolution of the Commissioners of Finance authorizing the issue of the notes here in question is valid and effective to bind the City in the premises.

In connection with this matter, attention is directed to the language of the clause of Section 36 of the Charter above referred to authorizing the City to temporarily borrow money for use in anticipation of the receipts of taxes. As it appears in the printed volume of the Charter, and also in the published volume of the Laws of Maryland, this clause reads that the City Council may temporarily borrow money, et cetera. By reference to the original and official Act of the General Assembly of Maryland, however, recorded among the records of the Court of Appeals of Maryland in Liber T.P. No. 4, and duly certified and examined as required by law, it appears that the word "Council" was not incorporated in the Act itself, and does not appear therein; and it follows, therefore, that the inclusion of the word "Council" in the printed volumes was clearly and manifestly an error of transcription, and is to be disregarded.

As appears by reference to the original and official Act, this provision reads that "the City may temporarily borrow money for its use in anticipation of the receipts of taxes".

I find, therefore, that the resolution of the Commissioners of Finance passed at their meeting held on November 16, 1932, was a proper exercise of their power and authority in the premises, and binding upon the City to the extent of the notes of the City issued pursuant to said resolution.

Very truly yours,

(signed) R. E. L. MARSHALL

City Solicitor

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