

To the Honorable, the President and Members of the Board of Estimates (cont'd)

3. That the Board of Estimates manifestly has no authority to abate penalties.
4. That the Tax Collector is without authority to abate penalties and interest imposed by law.

I must therefore conclude that the Board of Estimates is without authority to grant Mr. Gallagher's request.

Very truly yours,

(signed) F. MURRAY BENSON

City Solicitor

FMB/RRS  
Enc.

FILE NO. 74498

May 18, 1942

F. Murray Benson, Esq.  
City Solicitor  
217 Court House

Dear Mr. Benson:

Reference is made to the request by the Board of Estimates for your report in connection with Mr. William V. Gallagher's appearance before the Board, in which he desires to be relieved by the Board of Estimates of penalties charged against him for non-payment of taxes on the property known as No. 1628 Pennsylvania Avenue for the year 1940.

In an opinion by R. E. Lee Marshall, Esq., dated April 14, 1936, recorded in Volume 35, folio 118 of the Opinions of the City-Solicitor, in discussing the authority of the Board of Estimates to abate assessments, he said: