

F. Murray Benson, Esq., City Solicitor (cont'd)

"While the Board of Estimates is recognized as having very important and controlling influence in operating the financial department of the City government (Baltimore vs. Gorter 93 Md. 1), it is not authorized by the Charter and has been held by the Court of Appeals to be without power to interfere with and control the management of all other departments of the City government. (Williams vs. Baltimore, 128 Md. 140)."

A. W. Kraus, Esq., in an opinion dated July 14, 1928, recorded in Volume 30, folio 8921 of the Opinions of the City Solicitor, discussing the matter of waiving interest and penalties, said:

"The only department having authority to accept less than the face amount of a tax bill is the Law Department under the charter power of the City Solicitor to conduct litigation on behalf of the City. The City Solicitor possesses this power only in those cases where a tax claim is forwarded to this office for collection."

In an opinion to the Board of Estimates dated April 6, 1940, by Charles C. G. Evans, Esq., recorded in Volume 39, page 136 of the Opinions of the City Solicitor, he said:

"The power to value and assess property and to revise such valuation and assessments is vested in the Bureau of Assessments of Baltimore City by Ordinance No. 595, approved April 23, 1934, which transferred the rights and powers of the Appeal Tax Court to the said Bureau. The Board of Estimates has no authority to review assessments on property."

I am of the opinion, therefore, that the Board of Estimates is without jurisdiction in the premises, and that it has no power to relieve Mr. Gallagher of the payment of any penalties in connection with the non-payment of his taxes.

Very truly yours,

(signed) HARRY S. KRUGER

Assistant City Solicitor

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