

Mr. L. A. Hince, Secretary, City Service Commission (cont'd)

The statute shows an intent that the State Civil Defense Agency and the Local Organizations for Civil Defense shall cooperate "to provide for the common defense and to protect the public peace, health and safety and to preserve the lives and property of the people of the State of Maryland".

Very truly yours,

/s/ THOMAS N. BIDDISON  
City Solicitor

AAD/ew

/s/ ALLEN A. DAVIS

File No. 86920

April 25, 1951

To the Honorable, the President and Members of  
the Board of Estimates of Baltimore City  
City Hall  
Baltimore - 2, Maryland

Gentlemen:

On April 2, 1951, your Honorable Board referred to this office the request of Charles C. Wallace, Esq., attorney for the Safe Deposit and Trust Company, concerning the payment by the City of interest at the rate of 6% on the sum of \$378.44 representing a refund of real estate taxes on property located at No. 2901 Elliott Street.

It is the opinion of this office that Article 81 of Section 196 of the Annotated Code of Maryland, 1939, and Ordinance No. 595, effective April 23, 1934, require that money paid in excess of the amount properly chargeable shall be refunded with interest at 6%. This position was taken in three prior opinions of former City Solicitors. See Opinions of Charles C. G. Evans, City Solicitor, Volume 40, page 105, and Simon E. Sobeloff, City Solicitor, Volume 43, page 293 and Volume 45, page 187.

Very truly yours,

/s/ THOMAS N. BIDDISON  
City Solicitor

/s/ HUGO A. RICCIUTI  
Assistant City Solicitor

HAR/ew