

FILE NO. 10633H

April 25, 1963

To the Honorable, the President and  
Members of the Board of Estimates  
204 City Hall

Re: Blind Exemption - Max Smith  
3204 Berkshire Road

Gentlemen:

On February 19, 1963, this office rendered to you an opinion regarding the right of the Board of Estimates to grant the request of Max Smith, a blind property owner, for a refund for real property taxes, retroactively, for 3204 Berkshire Road. The Board of Estimates approved a refund on February 27, 1963.

Subsequent to our rendition of this opinion, it was called to our attention by the Department of Assessments that Mr. Max Smith passed away on December 4, 1962.

Therefore, we are calling this fact to your attention, in the event you should wish to reconsider the matter, and withdraw your approval of the refund. It is the opinion of this office that despite the death of the blind taxpayer, the Board may still grant its approval of the refund to his estate.

Very truly yours,

/s/ FRANCIS B. BURCH  
City Solicitor

/s/ NELSON B. SEIDMAN  
Assistant City Solicitor

FBB:NBS:mh

cc: Mr. George M. Downs  
Department of Assessments