

File No. 46845

Baltimore, November 24, 1926

Mr. Howard C. Beck, Jr.  
City Auditor  
City Hall  
Baltimore, Maryland

Dear Sir:

14223

Apropos to your communication to me, dated October 26, 1926, wherein you ask my opinion on the question of whether fees for the issuance of dog licenses, vehicle licenses and pole licenses may be apportioned over the year, or be charged in full for a fraction of a year, I enclose an opinion to me on the subject by John Henry Lewin, Esq., Assistant City Solicitor.

Please be guided by the conclusions of Mr. Lewin, in which I concur; to wit, that as to dog licenses and vehicle licenses the full fee must be paid no matter when the licenses are issued. As to pole licenses, however, a different rule must prevail in view of Ordinance #533, approved December 23, 1925. By virtue of the clear provisions of that ordinance, pole licenses are issued as of the first day of January in each year only.

Very truly yours,  
(Signed) CHARLES C. WALLACE  
City Solicitor

W/H  
Encl.

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