

File No. 46845 Continued

a vehicle in the City of Baltimore should take out a license at once, paying the full annual license fee for that year, regardless of when the license is procured. The ordinance provides that all vehicle licenses shall terminate on the first day of January of each year.

A different opinion from the above is required for the licensing of telegraph, telephone and electric light poles. By Article 41, Section 38 of the Baltimore City Code of 1906, all persons having, using or maintaining poles in Baltimore City shall annually, between the 15th day of December and the first day of January, file a list of all the poles so used; "said list giving the license number of each and every pole (wherever such license shall have been issued) \* \* \*". This Section clearly contemplates that there may be poles erected during the year which have not been licensed. The same is contemplated by Section 39 which has been repealed and reordained with amendments by Ordinance No. 533, approved December 23rd, 1925. That Section provides " \* \* \* and upon receiving the above fee in January, 1927, and subsequent years, the Manager of the Bureau of Receipts (successor to the Collector of Water Rents and Licenses) shall deliver to the person or corporation paying the same a permanent metal plate with a plain and conspicuous number thereon \* \* \* only for such poles for which permanent metal plates have not been issued prior thereto \* \* \*".

As regards the poles, therefore, I agree with Mr. Codd that poles installed in any year subsequent to the first day of January are not taxable for the current year.

Very truly yours,

(Signed) JOHN HENRY LEWIN  
Assistant City Solicitor

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