

File No. 46845

Baltimore, December 20, 1926

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

Dear Sir:

14241

Responding to your communication of November 26th, asking my opinion as to the time of issuance, and the amount of charges to be collected on account of certain municipal licenses, I enclose opinion to me on the subject by Assistant City Solicitor John Henry Lewin, in which opinion I concur.

Please be governed by the conclusions therein.

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

W/H
Encl.

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Baltimore, December 17, 1926

Charles C. Wallace, Esq.
City Solicitor
Baltimore, Maryland

IN RE: Apportionment of certain license fees.

Dear Mr. Wallace:

14242

Under date of November 23rd, 1926, I submitted to you an opinion upon the subject of apportioning license fees paid to the City for the issuance of dog, vehicle and pole licenses which are actually used by the licensees for only a portion of the year. In that letter I came to the conclusion that the taxes for dog and vehicle licenses should not be apportioned, but that licenses for the erection of poles should be issued and charge made therefor as of the first of January in each year only.