

R. E. Lee Marshall, Esq., City Solicitor (cont'd)

The situation raises an assessment which could be classed as an assessment by agreement or assessment by contract. The taxpayer agreed to the assessment at the time that it was laid and ever since 1921 has conducted its business paying a tax assessment on 25% of its holdings and at no time has raised any question as to the propriety of the assessments. It is perfectly clear to me that the assessments were made on the basis on which they were made because of agreement with the taxpayer. The agreement was obviously the same in the case of all taxpayers in the same class with the Manufacturers Finance Company. I do not believe that this company should be permitted at this time to change that agreement.

I realize that it is the policy of the Board of Estimates to waive the Statute of Limitations and other strictly technical defenses in cases which are otherwise meritorious. I do not consider this a case which has the merit to call for the waiver of any technical defense the City may enjoy. I accordingly recommend that the refund requested be denied as to the full amount of \$129,360.48.

Very truly yours,

(signed) W. WALLACE RHYNHART

Assistant City Solicitor

WWR:SE  
Encs.

September 22nd, 1936

R. E. Lee Marshall, Esq.  
City Solicitor

Dear Mr. Marshall:

The Board of Trustees of the Employees Retirement System has requested an opinion as to what kind of benefits granted by said Board can be offset by any payment made to a beneficiary of the Pension System under the Workmen's Compensation Law of Maryland.

Under the Workmen's Compensation Law the State Industrial Accident Commission can award compensation for a temporary partial disability or a temporary