

Mr. Thomas G. Young, City Collector (cont'd)

ANSWER: Under the decision in the case of Mayor and City Council of Baltimore vs. Ferrin, et al. (Daily Record, April 13, 1940), "I" would be entitled to a license for his automobile as the taxes due and owing on the automobile have in fact been paid. The Court of Appeals in this case, however, stated that the practice of accepting payment of bills based upon automobile assessments separate from the payment of bills based upon assessments on other tangible personal property is contrary to the provisions of the statute applicable thereto. If "I" had not paid his automobile taxes a close question would be presented as to whether or not you could compel the payment of the taxes on the automobile as well as on the merchandise before perforating the application. The answer to this question would depend upon whether or not there were two separate assessments. I am inclined to the view that the assessment on the tangible property of "I" employed in his business and the assessment on his automobile are mere divisions of a single tangible personal property assessment and that he could be compelled to pay both of them, if they were both unpaid, before his application should be perforated. However, as stated in your inquiry, the tax on the automobile has been paid; consequently, you could not compel the payment of the taxes on the merchandise and "I" is entitled to perforation of his application unless taxes for prior years on the particular automobile are unpaid.

Very truly yours,

(signed) CHARLES C. G. EVANS

City Solicitor

CCGE/RRS