

FILE NO. 72860

February 5, 1941

Mr. Thomas G. Young
City Collector
Municipal Office Building
Baltimore, Maryland

Dear Mr. Young:

Reference is made to your letter of January 30, 1941, regarding perforation of automobile license plate applications under circumstances similar to the following:

Henry A. Brown is assessed for an automobile and household furniture at 2461 St. Paul Street, the assessment appearing in alphabetical order under the letter "B". The Perfection Company, Henry A. Brown, Proprietor, 202 Pratt Street, is assessed for merchandise, this assessment appearing in alphabetical order under the letter "P". You state that it is absolutely impossible for you to handle this form of assessment in any way except to treat each as a separate assessment and, if the license application comes to you for Henry A. Brown residing on St. Paul Street and the account is paid, you see nothing you can do but perforate it, even though the taxes for the Perfection Company are unpaid or vice versa.

It would appear to me that it would be an almost impossible task for you to endeavor to correlate the taxes assessed against individuals and assessed against companies operating under a trade name but owned by such individuals.

If Henry A. Brown, residing on St. Paul Street, is the same person operating the Perfection Company, the Bureau of Assessment could make one assessment against Henry A. Brown. However, it appears to me that, under the facts which you have outlined, the Bureau of Assessment has made two separate and distinct assessments, which result in two separate and distinct taxes. Consequently, I do not believe that you could compel the payment of the taxes assessed against the Company before perforating the application of the individual or vice versa.

Very truly yours,

(signed) CHARLES C. C. EVANS

City Solicitor

CCCE/RRS