

FILE NO. 72746

February 6, 1941

To the Honorable Board of Estimates  
City Hall  
Baltimore, Maryland

Gentlemen:

On December 31, 1940, the Board of Estimates referred to the undersigned for report letter dated December 28, 1940, from Martin Brothers to Mayor Howard W. Jackson, notifying the City that the building known as 2300 N. Monroe Street and the contents thereof were destroyed by fire on December 24, 1940, and requesting that they be relieved of the 1941 taxes thereon.

Section 223 of the Baltimore City Charter (1938 Edition) provides:

"The valuation of property subject to taxation in the City of Baltimore, as it shall appear upon the assessment books of said Court (Appeal Tax Court) on the first day of October in each and every year, shall be final and conclusive, and constitute the basis upon which taxes for the next ensuing fiscal year shall be assessed and levied; \* \* \*"

A similar provision is to be found in Paragraph 16 of Ordinance No. 595, approved April 23, 1934, which Ordinance creates the Bureau of Assessment.

As was said in the case of Hopkins vs. Van Wyck, 80 Md. 7 -

"It is obvious that, to avoid confusion and uncertainty, some definite period had to be adopted as the point of time, in each year, when the valuation or appraisal fixed upon the property actually assessed and charged upon the books to each individual, would no longer be open to question, but would be conclusively ascertained and made binding upon both the City and the taxpayer alike."

It is not upon the property actually listed or assessed that taxes of the kind in question are levied. They are levied against the individual and not upon his property. The extent of his liability is measured by the amount of his assessable property. Under the provisions of the applicable law, the assessment as it appears upon the books on October 1st of each year is binding and conclusive, both as to the City and the taxpayer, and the taxpayer's liability for taxes upon such