

To the Honorable Board of Estimates (cont'd)

assessment becomes final and conclusive. Improvements made to property after October 1st are not taxable for the next ensuing year and, similarly, damages occurring to property after October 1st do not entitle the taxpayer to a reduction in the amount of his taxes for the next ensuing year. Questions similar to this have arisen on a number of occasions, particularly in connection with the Baltimore Fire of 1904, and the Law Department has consistently taken the position that the damage or destruction of property after October 1st does not entitle the taxpayer to a reduction in taxes.

I am also of the opinion that the Board of Estimates has no authority to grant a reduction or abatement of the taxes in question.

Very truly yours,

(signed) CHARLES C. G. EVANS

City Solicitor

CCGE/RRS
Enc.