

Mr. John J. Ghingher, Treasurer (continued)

follows that such a dwelling house having an assessed valuation of \$10,000 would not be entirely free of taxation but, on the contrary, would be liable for taxes on that portion of the assessed value which is in excess of \$6,000.

In view of the foregoing, it is the opinion of this office that a blind person is a legal entity as contemplated by the Ordinance, and that the dwelling house, as defined, of such a person is exempt from the Sewer Service Tax as follows:

- (a) If the assessed valuation is \$6,000 or less, no tax would be due; and
- (b) If the assessed valuation is in excess of \$6,000, then a tax would be due in the ratio that the sum of \$6,000 bears to the total assessment, so that in the case cited by you, the house involved would be free of three-fifths of the Sewer Service Tax but would be liable for the other two-fifths of such tax.

If you have any questions about this matter, we shall be glad to confer further with you.

Very truly yours,

/s/ HUGO A. RICCIUTI
City Solicitor

/s/ WILLIAM H. MARSHALL
Assistant City Solicitor

WHM:LN

cc: Mr. George A. Carter
Director of Public Works