

Hon. Henry R. Hergenroeder, Chairman, Judiciary Committee,
City Council (continued)

Very truly yours,

/s/

HUGO A. RICCIUTI
City Solicitor

WHM:LN
Enclosure

/s/

WILLIAM H. MARSHALL
Assistant City Solicitor

File No. 100862

June 25, 1959

Mr. Howard C. Beck, Jr.
City Auditor
City Hall
Baltimore - 2, Maryland

Re: Abatement of Taxes - 4201-4211 Crestheights Rd.

Dear Mr. Beck:

In reply to your request for an opinion concerning the authority of the Department of Assessments to make abatement of assessments for taxes after the date of finality, and, particularly, as to the properties 4201-4211 Crestheights Road, we would like to advise as follows.

It is difficult for this office to render opinions on general propositions, and we will, therefore, concern ourselves with the specific questions concerning the properties 4201-4211 Crestheights Road. If you have any further questions on this matter in the future, the facts surrounding that question should be presented to this office at the time an opinion is requested in order that the scope of the opinion can properly apply to the facts involved.

The record shows that on October 2, 1958, the owner of said properties was sent an assessment notice stating "that said properties had been valued by the Department of Assessments in the amount of \$8,800.00 each, and that said valuation is subject to a review by the Department of Assessments before whom you will be given the opportunity to appear on or before September 22, 1958, at 11 A. M., to make statements or to present proofs touching the subject matter." (Emphasis supplied)