

Mr. C. Meredith Boyce, City Treasurer (continued)

attached concurrently in such manner as to provide for conversion and reconversion of the bonds to be issued and sold on February 15, 1961 from coupon form to fully registered form, from time to time, at the expense of the holder or registered owner.

Very truly yours,

/s/ HARRISON L. WINTER  
City Solicitor

HLW-L

File No. 103773

January 30, 1961

Mr. William M. Kinnersley, Jr., Superintendent  
Bureau of Receipts  
Room 1, Municipal Building  
Baltimore 2, Maryland

Dear Mr. Kinnersley:

Recently you requested the opinion of this office as to whether or not the recordation tax imposed under the provisions of Ordinance No. 572, approved December 27, 1960, applies in connection with the recordation of a deed in Baltimore City under the following conditions:

On December 2, 1960, Mr. Herman E. Klein and his wife entered into a written agreement to purchase a parcel of property located in Baltimore City, and such agreement was recorded among the Land Records of Baltimore City on December 5, 1960, and subsequently, on or about January 16, 1961, settlement of the transaction took place and a deed conveying title to the property involved was recorded in Baltimore City.