

Mr. William M. Kinnersley, Jr., Superintendent (continued)  
of Receipts

ments of the ordinary taxes for which refund is requested. \* \* \* (Emphasis supplied)

In view of the above, it is suggested that the person making claim for the refund of taxes in this case file an application with the Board of Municipal and Zoning Appeals requesting a refund and be prepared to substantiate such claim by evidence satisfactory to the Board.

If you deem it necessary to further discuss this matter, we shall be glad to do so at your convenience.

Very truly yours,

/s/ HARRISON L. WINTER  
City Solicitor

/s/ WILLIAM H. MARSHALL  
Assistant City Solicitor

HLW:WHM:LN

File No. 103545

April 24, 1961

Mr. Philip Wagner, Executive Secretary  
Employees Retirement System  
City Hall  
Baltimore 2, Maryland

Dear Mr. Wagner:

Sometime ago, you requested the opinion of this office as to the legality of proposed City Council Ordinance No. 839, which would amend Section 3 (1) (a) of Article 23 of the Baltimore City Code, and which section in turn has to do with membership in the Employees Retirement System.

At the present time, Section 3 (1) (a) of said Article 23 provides that: