Friday February 7. 1845.

The 1st Branch met pursuant to adjournment.

Present – Henry Snyder Esq President and all the members except Messrs Reilly & Hudson.

Mr Dieck offered the following resolution which was read and adopted:

Resolved by the First Branch of the City Council, that the joint committee on fire companies, be requested to enquire whether any further legislation is necessary, respecting the location of lumber yards in populous parts of the City.

Mr Purviance from the committee, submitted the following report which was read a first and by special order a second time, and adopted:

The joint committee on claims, to whom was referred the petition of Miss Rachel Colvin, asking to be refunded taxes paid by her on the Baltimore and Ohio Rail Road Stock, in her own wrong, have had the same under consideration, and are of the opinion that her claim is just. They recommend the adoption of the subjoined resolution:

Robert Purviance
Wm T. Leonard
Rich'd Marley
Committee of the First Branch
Wm S Wright
Samuel Barnes
Committee of the Second Branch

Resolved by the Mayor and City Council of Baltimore, that the Register be, and he is hereby authorised to pay to Miss Rachel Colvin, twenty four dollars and fifty cents, being for taxes overpaid by her, out of any money in the treasury not otherwise appropriated.

Mr Purviance from the committee, submitted the following report, which was read a first and by special order a second time and adopted:

The joint committee of claims to whom was referred the petition of Louis C. Mueller, asking to be refunded taxes paid by him in mistake as the agent of Mrs Ann Tumblen of Annapolis have

have had the same under consideration, and are of opinion that it ought not to be granted. – They recommend the petitioner have leave to withdraw his petition.

Robert Purviance
Wm T. Leonard
Richard Marley,
Committee of the First Branch
Wm S Wright
Samuel Barnes
Committee of the Second Branch

Resolved that the petitioner have leave to withdraw his petition, and that the committee be discharged from the further consideration of the subject.

Mr Purviance from the committee, submitted the following report, which was read a first, and by special order a second time and adopted:

The joint committee of claims, to whom was referred the petition of George S. Sickle, asking to be refunded taxes paid by him on certain assessed amounts of money which he alleges were improperly assessed to him. It appears he did not discover that he was improperly assessed until after the expiration of three years, when he made application to the appeal tax court to reduce his assessment to the real value which he then possessed. The court made an abatement of five thousand dollars. The basis of taxation is the assessment established by the appeal tax court, and to this the corporation have no power to add, and from this, we believe, they have no power to deduct. It would, indeed, operate as a great injustice to other tax payers, if, when a person supposes that his assessment is greatly beyond the value of his property, and failing to convince the competent authority, which has the sole power to make the desired abatement, the propriety of doing so, he can come to the Councils and represent that his case forms a partial exception to the general rule, and they yield, through sympathy, to his request. The law creating the court has wisely guarded against the indulgence of any such sympathy, by denying to the Council all appellate jurisdiction