And whereas, It appears by a recent decision of the Court of Appeals that a portion of the income "collected in said fiscal year, and which went to make up and swell said supposed surplus, was erroneously levied on and collected from the taxpayers in the Annex and should be returned to them."

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Wherefore, It appears that there was no such amount of surplus for said fiscal year properly applicable to the Sinking Fund, but that the true amount of any "surplus" was only what would remain after deducting the amount so illegally collected, and consequently the said payment over to the Commissioners of Finance of said sum of two hundred and sixty-six thousand two hundred and sixty-one ($266,261.62) dollars and sixty-two cents, was and to that extent under said decision became erroneous.

Therefore be it resolved by the Mayor and City Council of Baltimore, That the Commissioners of Finance be and they are hereby directed to return to the general City Treasury so much of the said sum of two hundred and sixty-six thousand two hundred and sixty-one ($266,261.62) dollars and sixty-two cents as may be necessary to refund to the taxpayers of the Annex the amount which under the said decision of the Court of Appeals have been illegally collected as aforesaid.

And be it further resolved, That it shall be the duty of the Appeal Tax Court to examine into all claims for a return of taxes alleged by the taxpayers aforesaid to have been paid in error, and if, upon examina-

tion by the Appeal Tax Court, it shall clearly appear that such claim or claims is or are well founded, and that the taxes have been paid erroneously, the said Appeal Tax Court may direct the Register by order or orders in writing to refund or repay the same, and shall reject all such claims as may be considered doubtful or not well founded, and said Register is hereby authorized and directed, upon receipt of said orders as aforesaid, from the Appeal Tax Court, to pay to the person or persons named in such orders the amounts respectively found to be due to them from the City of Baltimore by the Appeal Tax Court after investigation as aforesaid, provided that the production and surrender of the original receipted tax bill for the year 1900 shall be *prima facie* evidence that the person so producing and surrendering said bill is the person entitled to receive the refund on such bill. Nothing herein contained shall prevent the Appeal Tax Court from requiring further evidence to establish the right of the person to such refund.

Method of returning taxes paid in error.

Approved January 31, 1902.

THOMAS G. HAYES, *Mayor.*

No. 30.

An ordinance to appropriate the sum of five thousand dollars to the Association of Veterans of the Mexican War to aid in building a monument.

Whereas, The Association of the Veterans of the Mexican War, 1846, 1847 and 1848, from the State of Maryland, who served in said war have been granted an

Preamble.