

File No. 34175 Continued.

"All the provisions of existing laws relating to notice to be given by the Appeal Tax Court, before changing the classifications of property under the Act of 1908, Chapter 286, and to appeals from the action of the Appeal Tax Court thereunder, shall be applicable to the notice to be given by the Appeal Tax Court and to the right of appeal from their action under this Act."

Section 170 of the City Charter gives property owners the right, within thirty days from the date of the classification of their property for purposes of taxation under said Chapter 286 of the Acts of 1908, to appeal to the Baltimore City Court.

In the case of County Commissioners of Alleghany County v. Union Mining Company, 61 Md. page 545, the Court said:

"It is only when the tax itself is clearly illegal or the tribunal imposing it has clearly exceeded its powers, or the rights of the taxpayers have been violated, that the interposition of the special remedy by injunction can be invoked, and only then, when no appellate tribunal has been created with power to remedy the wrong."

In my opinion, the lien of the Special Paving Tax only attached from the date when the Appeal Tax Court classified the above-mentioned property for the Special Paving Tax, and the property owners having failed to appeal from said classification to the Baltimore City Court, as they had a right to do under the provisions of the Special Paving Tax Act, are liable for said Special Paving Tax and are obliged to pay the same.

Very truly yours,
(Signed) Roland R. Marchant
City Solicitor

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