

Mr. John G. Arthur, Director
Department of Assessments

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June 30, 1964

provided by law^{2/}; and, of course, 1964 and future years.

The Department of Assessments will proceed at once to send Bethlehem a "final bill and legal notice" in accordance with this ruling; and thereafter proceed in this usual manner to enforce collection.*

Very truly yours,

JOSEPH ALLEN
City Solicitor

CHARLES T. LeVINESS
Assistant City Solicitor

JA:CTL:she

* SEE PRIOR OPINION DATED MAY 11, 1964

^{2/} Collection of interest and penalty here is deemed mandatory. "*** The taxes on all forms of property after they become in arrears as aforesaid shall bear interest at the rate of 6% per annum, and, in addition, such penalties as may, from time to time, be provided by ordinance." Baltimore City Charter, 1949 edition, Section 34. The penalties provided by the above Charter clause are spelled out in Ordinance #1444 (1950-51) which contains the following quotation:

"In all instances of escaped or omitted property, the penalties and interest herein provided shall be added to the tax bills for the current and back years, in the same manner as if such property had not escaped or been omitted.

"The penalties and interest herein provided for shall be added to the bill for taxes itself and collected by the City Treasurer in the same manner as taxes are collected." Baltimore City Code, 1950 Ed., Art. 37, Sec. 44.