

LEXSEE 132 MD 625

THE MAYOR AND CITY COUNCIL OF BALTIMORE, A MUNICIPAL CORPORATION, vs. ELLA G. HUTZLER, ALBERT DAVID HUTZLER, JACOB H. HOLLANDER AND HENRY OPPENHEIMER, EXECUTORS OF THE ESTATE OF DAVID HUTZLER.

[NO NUMBER IN ORIGINAL]

COURT OF APPEALS OF MARYLAND

132 Md. 625; 104 A. 178; 1918 Md. LEXIS 70

May 3, 1918, Decided

PRIOR HISTORY: [***1] Appeal from the Baltimore City Court. (BOND, J.)

DISPOSITION: Order affirmed, with costs to the appellees.

HEADNOTES: *Tax laws: money on deposit; ancient constructions not to be disregarded.*

COUNSEL: R. Contee Rose, Assistant City Solicitor, and S. S. Field, City Solicitor, for the City of Baltimore, appellant.

Charles Markell (with a brief by Haman, Cook, Chesnut & Markell), for Ella G. Hutzler et al., appellees.

JUDGES: The cause was argued before BOYD, C. J., BRISCOE, THOMAS, PATTISON, URNER,

STOCKBRIDGE and CONSTABLE, JJ.

OPINIONBY: PATTISON

OPINION:

[*625] [**178] PATTISON, J., delivered the opinion of the Court.

The order of the Baltimore City Court affirming the action of the State Tax Commission of Maryland vacating and annulling the assessment made by the Appeal Tax Court of Baltimore City for the purposes of taxation for the years 1914 and 1915 upon the deposits mentioned in the records will be affirmed for the reasons given in the opinion filed in the case of *Mayor and City Council of Baltimore v. Mary Gresham Machen and Arthur W. Machen, Jr., Executors, ante*, p. 618.

Order affirmed, with costs to the appellees.