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Court of Appeals of Maryland. MAYOR AND CITY COUNCIL OF BALTIMORE

v.
HUTZLER et al.
No. 23.

May 3, 1918.

Appeal from Baltimore City Court; Carroll T. Bond, Judge.

Action by the Mayor and City Council of Baltimore, a municipal corporation, against Ella G. Hutzler, Albert David Hutzler, Jacob H. Hollander, and Henry Oppenheimer, executors of the estate of David Hutzler. From an order affirming the action of the State Tax Commission vacating and annulling an assessment made by the appeal tax court of Baltimore city for state and city taxation, the Mayor and City Council appeal. Affirmed.

Argued before BOYD, C. J., and BRISCOE, THOMAS, PATTISON, URNER, STOCKBRIDGE, and CONSTABLE, JJ.

R. Contee Rose, Asst. City Sol., and S. S. Field, City Sol., both of Baltimore, for appellant. Charles Markell, of Baltimore (Haman, Cook, Chestnut & Markell, of Baltimore, on the brief), for appellees Ella G. Hutzler and others, executors.

## PATTISON, J.

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. <u>Machen, Jr., Executors, 104 Atl.</u> 175, No. 22 of the January term of this court.

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Order affirmed, with costs to the appellees.

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