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**THE GRAND FAMILY LAUNDRY vs. THE MAYOR & CITY COUNCIL OF  
BALTIMORE, THE JUDGES OF THE APPEAL TAX COURT AND THE STATE TAX  
COMMISSION OF MARYLAND.**

[NO NUMBER IN ORIGINAL]

COURT OF APPEALS OF MARYLAND

*134 Md. 99; 106 A. 254; 1919 Md. LEXIS 49*

**March 5, 1919, Decided**

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

The facts are stated in the opinion of the Court.

**DISPOSITION:** Order affirmed, with costs.

**LexisNexis(R) Headnotes**

**HEADNOTES:** *Tax exemptions: Baltimore City Laundries.*

Until the Mayor and City Council of Baltimore enact an ordinance pursuant to the authority contained in Chapter 561 of the Acts of 1916, laundries in that city can not claim exemption from taxation as manufacturing plants under the provisions of that statute.

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**COUNSEL:** Isaac Lobe Straus, for the appellant.

R. Contee Rose, Assistant City Solicitor, (with whom was S.S. Field, City Solicitor, on the brief), for the appellees.

**JUDGES:** The cause was argued before BOYD, C. J., BRISCOE, BURKE, THOMAS, PATTISON, URNER, STOCKBRIDGE and CONSTABLE, JJ.

**OPINIONBY:** CONSTABLE

**OPINION:**

[\*100] [\*\*254] CONSTABLE, J., delivered the opinion of the Court.

The appellant brought this appeal from the action of the Baltimore City Court which affirmed the action of the State Tax Commission of Maryland, which, upon appeal to it, affirmed the assessment of the Appeal Tax Court

of Baltimore City upon its refusal to abate taxes from the appellant's machinery, which, as its name implies, is engaged solely in the laundry business. The appellant is one of twelve laundries of Baltimore which are attempting to be relieved from the payment of taxes upon their apparatus by Chapter 561 of the Acts of 1916.

The Legislature by Chapter 32 of the Acts of 1912, now codified under sub-paragraph (C), sub-title "Abatement to encourage manufacture" of paragraph [\*\*\*2] 28, title "Taxes," of the new Charter of Baltimore City,—Revised Edition, 1915, whereby it gave power and authority to the Mayor and City Council of Baltimore

"to provide by general ordinance, whenever it shall seem expedient for the encouragement of the growth and development of manufactories and manufacturing industry in the said city, for the abatement of any or all taxes levied by the authority of the said Mayor and Council of the City of Baltimore or by ordinance thereof, for any of the corporate uses thereof, upon any or all personal property, of every description owned by any individual, firm or corporation in said city and property subject to valuation and taxation therein, including mechanical tools or implements, whether worked by hand or steam or other motive power, machinery, manufacturing apparatus or engines, raw materials on hand, stock in trade, bills receivable, and business credits of every kind, while said personal property shall be actually employed or [\*101] used in the business of manufacturing in said city; provided that such abatement shall be extended to all parties, firms and corporations engaged in the branches of manufacturing industry proposed [\*\*\*3] to be benefited by any ordinance passed under the provisions of this paragraph of this sec-

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tion, etc."

The Mayor and City Council pursuant to this power and authority expressly given to them by the Above Act enacted on July 6, 1912, Ordinance No. 140, which is practically the same language of sub-paragraph (C) of Chapter 32 of the Act of 1912.

In 1914, by Chapter 324 of the Acts of that year, now codified as section 88 (C) of Article 23 of Bagby's Code, the Legislature enacted a new scheme of taxing laws relating to "ordinary business corporations" which authorized the State Tax Commission of Maryland, when dealing with this type of corporation, to tax

"all personal property of such corporations exclusive of bonds, shares of stock, and securities as enumerated in Article 81, Section 214 of the Code of Public General Laws (1912), and property which, by law, is exempt from taxation, and exclusive of manufacturing plants situated in any city or county in which, by law or ordinance, manufacturing plants are exempt from county or municipal taxation."

By Chapter 561 of the Acts of 1916 the Legislature repealed the Act of 1912 and re-enacted the same in the identical language [\*\*\*4] of that Act with the addition, however, that in the last paragraph thereof they enacted

as follows:

"and provided further, that laundry machinery when employed or used in the business of laundering shall be classed as manufacturing within the purposes of this sub-paragraph."

We have already said that the Act of 1916 is in the identical language as the Act of 1912, so, of course, we find that the Act starts with the language under the head of Abatement [\*102] to encourage manufacture "to provide by general Ordinance, whenever it shall seem expedient for the encouragement of the growth and development of manufactories and manufacturing industry in the said city."

The Mayor and City Council have never availed themselves of the power and authority granted under this Act as they did under the Act of 1912, by the enactment of an ordinance, and thus the Ordinance No. 140, approved [\*\*255] on July 6, 1912, is the last expression of the Mayor and City Council upon the subject. We, therefore, are forced to the opinion that until the city does enact an ordinance pursuant to the authority of the Act of 1916 this appellant, and others like situated, can claim no right to [\*\*\*5] this exemption.

We are of the opinion that the lower Court was correct, and we will therefore affirm the order.

*Order affirmed, with costs.*