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134 Md. 99, 106 A. 254

Court of Appeals of Maryland.  
 GRAND FAMILY LAUNDRY

v.

**MAYOR AND CITY COUNCIL OF CITY OF  
 BALTIMORE et al.**

**No. 93.**

March 5, 1919.

Appeal from Baltimore City Court; Henry Duffy,  
 Judge.

“To be officially reported.”

Proceedings by the Grand Family Laundry against the Mayor and City Council of City of Baltimore, the Judges of the Appeal Tax Court of Baltimore City, and the State Tax Commission of Maryland, to abate taxes from the former's machinery. From an order in favor of the latter, the former appeals. Affirmed.

West Headnotes

**Municipal Corporations 268 ↪967(1)**

[268k967\(1\) Most Cited Cases](#)

Until a city enacts an ordinance pursuant to the authority of Acts 1916, c. 561, a laundry can claim no right to an abatement of taxes for machinery, although city pursuant to power and authority given by Acts 1912, c. 32, had in 1912 exempted machinery from taxation.

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

Isaac Lobe Straus, of Baltimore, for appellant.  
 R. Contee Rose, Asst. City Sol., of Baltimore (S. S. Field, City Sol., of Baltimore, on the brief), for appellees.

CONSTABLE, J.

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 12 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 subparagraph (C), subtitle “Abatements to encourage manufactures,” of paragraph 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 manufactures and manufacturing industry in the said city, for the abatement of any or all taxes levied by authority of the said mayor and city council 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, which said personal property shall be actually employed or used in the business of manufacturing in said city: Provided that such abatement shall be extended to all persons, firms and corporations engaged in the branches of manufacturing industry proposed to be benefited by any ordinance passed under the provisions of

this paragraph of this section,” 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 subparagraph (C) of chapter 32 of the Acts 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 Civil 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 reenacted the same in the identical language 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 subparagraph.”

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 “Abatements to Encourage Manufactures,” “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 this exemption.

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

Order affirmed, with costs.

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