# of BALTIMORE CITY 1313

THE MINISTER AND TRUSTERS
OF STARR METHODIST PROTESCHURCH, A CORPORATION,
VS.

THE MAYOR AND CITY COUNCIL

10.7237. A.

OF BALTIMORE, ET AL.

Order 7 - Successful 1906,

Mr. Clerk:

Please file.

Solider L. Miles
Astorney for Plaintiffs.

MILES & MORRIS,
ATTORNEYS AT LAW,
709-719 CALVERT BUILDING,
BALTIMORE, MD.

FILED 7 T DREEM 1906

The Minister and Trustees of Starr Methodist Protestant Church, a corporation,

# In the

#

Vs.

# CIRCUIT COURT, NO. 2.

The Mayor and City Council of Baltimore; Conway W. Sams, Oscar Leser
and Solomon H. Freeburger, Judges of the
Appeal Tax Court of Baltimore City and
Henry Williams, City Collector.

of Baltimore City.

1

To the Honorable, the Judge of said Court, +

The Bill of Complaint of "The Minister and Trustees of Starr Methodist Protestant Church," respectfully shows:

First:— That the Plaintiff is a religious body duly incorporated under and by virtue of the General Incorporation Laws of the State of Maryland, owning a Church at the Corner of Poppleton and Lemon Streets in the City of Baltimore, where it regularly conducts services of public Feligious worship, and is a co-ordinate branch of "The Trustees of the Maryland Annual Conference of the Methodist Protestant Church," a religious denomination having its churches, and conducting public religious worship throughout the State of Maryland and duly incorporated by the Acts of the General Assembly of Maryland of 1890, Chapter 181.

Second:— That one Wesley Starr, of Baltimore City, deceased, by the Third Item of his last Will and Testament, dated the Jolic day of May of May , A. D., 1865, and duly recorded among the Will Records of Baltimore City, in Liber folio, gave and devised "unto the Minister and Trustees of the Starr Methodist Protestant Church of Baltimore City, as a kind of endowment, the rents, profits and yearly income of the wharf opposite the land on Light Street in said City, "purchased by him on the first day of

July, 1842, of John H. B. Latrobe, Trustee, et al., which said lot is decribed as follows: beginning on the West side of Light Street at the distance of 74 feet. 11 inches S. from the Corner formed by the intersection of S. side of Pratt and W. side of Light Street; and running thence S. bounding on the West side of Light Street 31 ft. one in. (inclusive of an alley 5 ft., 5 in. wide); then W. parallel with Pratt Street 60 ft. and 1 inch to an alley 20 feet wide: then N. bounding on the East side of said alley and parallel with Light Street 31 ft. and 1 inch; and thence E. by a straight line to the place of beginning." to be held and enjoyed by the said Church for a term of such time as may elapse before the corporate authorities, official members or membership of said Church shall admit any musical instrument as distinguished from the human voice into the Sabbath school, singing choir or singing rehearsal or singing schools of said Church held there on the Church premises or elsewhere; or shall attempt- I trust they never will- to raise money by the holding, now somewhat fashionable, either in the Church or Sabbath school room or elsewhere of any fair, festival or concert of instrumental music, or by the delivery of any irreligious or political lecture, or the still more demoralizing, sinful mode, should Christians ever so far degenerate,of balls, parties, lotteries, theatrical performances, raffles, or the voting for distinguished individuals, when and upon the happening of any one of these contingencies, the said wharf property and ground rent shall fall into the residuum of my estate, and be subject to the disposal hereinafter made thereof; " a certified copy of the third item of the said will is herewith filed as a part hereof, marked "Plaintiffs' Exhibit A."

Third:- That the General Assembly of Maryland by Chapter 263 of the Acts of 1904, after reciting the restrictions and conditions thrown around said devise and bequest, and that they were such as that the said "Minister and Trustees of the Starr Methodist Protestant"

Church are deprived of the full enjoyment thereof without seriously affecting their proper mode of worship," in consideration thereof and for other reasons and upon other considerations, in said Act stated, exempted said wharf property so as aforesaid devised by the said Wesley Starr to "The Minister and Trustees of Starr Methodist Protestant Church," from municipal taxation, so long as the said property or the income therefrom shall be owned and enjoyed by "The Minister and Trustees of Starr Methodist Protestant Church" to which said act reference is hereby made as a part hereof.

Fourth:— That notwithstanding the passage of the aforesaid Act of 1904, exempting the income, rents and profits from the aforesaid wharf property from taxation, the Defendant Judges of the Appeal Tax Court have refused and still refuse to strike said property from their tax books, and the Defendant Henry Williams, City Collector, on the 19th day of November, 1906, advertised said property for sale at public auction on the 17th day of December, 1906 for the payment of State and City taxes on said property for the years 1904 and 1905, and City taxes for the year 1906, as will appear by reference to the advertisment in the Baltimore Sun of November 19th, 1906, a copy of which is herewith filed as a part hereof, marked "Plaintiffs! Exhibit B."

Fifth:— That Your Orator has from time to time tendered itself ready and offered to pay the State taxes due upon said property, if there are any such taxes due, but the Defendants, the Judges of the Appeal Tax Court have refused to accept the same, and Your Orator now tenders itself ready, as it has always been, to pay any taxes which may be found to be due and owing by it to the State of Maryland against said property or the income therefrom.

sixth:- That Your Orator does not own any of the improvements on the said wharf property, but is entitled only to "the rents, profits and yearly income of the wharf;" and that all the improvements and buildings on said wharf property were erected and are owned and occupied by the Philadelphia and Baltimore Steamboat Company.

To the end therefor:

- That the defendants, Conway W. Sams, Oscar Leser and Solomon H. Freeburger, Judges of the Appeal Tax Court of Baltimore City. may be required to strike from the tax books of the City of Baltimore the said property in so far as the same is assessed to Your Orator.
- That the Defendant, Henry Williams, City Collector, may be enjoined from selling the aforesaid wharf property, so as aforesaid advertised by him for sale on the 17th day of December, 1906, for the payment of State and City taxes.
- That Your Drator may have such other and further relief as its case may require.

MAY it please Your Honor to grant unto Your Orator the Writ of Subpoena directed to the Mayor and City Council of Baltimore, Conway W. Sams. Oscar Leser and Solomon H. Freeburger. Judges of the Appeal Tax Court of Baltimore City and Henry Williams, City Collector, all residing in the City of Baltimore, commanding them to be and appear in this court at some certain day to be therein named to answer the premises and abide by and perform such decree as may be passed therein; and also the writ of injunction enjoining and restraining the Defendant, Henry Williams, City collactor from selling the Property above described so as aforesaid advertised by him for sale.

And as in duty bound etc.

Solicitor for Plaintiff.

State of Maryland

to wit:

Baltimore City.

I HEREBY CERTIFY that on this  $30\,\mathrm{Th}$  day of November, A. D. 1906, before the subscriber, a Justice of the Peace of the

State of Maryland, in and for the City aforesaid, personally appeared George W. Haddaway, President of "The Minister and Trustees of Starr Methodist Protestant Church," the Plaintiff, and made oath in due form of law that the matters and facts stated in the aforegoing Bill of Complaint are true to the best of his knowledge and belief.

Oscar & Martinst

Justice of the Peace.

On the foregoing bill of complaint and exhibits, it is, this day of December A. D., 1906 by the Circuit Court No. 2 of Baltimore City, ordered that a writ of injunction be issued as is prayed in said bill, upon the filing of a bond by the Plaintiff in the penalty of First hunges Follow, with security to be approved by the Clerk of this Court; but liberty is hereby reserved to the Defendant to move for the rescinding of this order, and for a dissolution of the injunction to be issued as aforesaid, at any time after filing his answer to said bill, on giving the Plaintiff five days previous notice of such motion. And the Clerk is hereby directed to annex a copy of this order to the writ of injunction.

Buth. Mickey

A Ct. Ct. No. 2.

Docket No. 15. Mainster an Trusters of Stan Protestant Church re Mayout bery benned of Balls. It al. Subpæna to Answer Bill of Complaint. No. 7237. A Filed 107 December 1906. Alongo R. Moilin Eng. SOLICITOR. EQUITY SUBPOENA

# The State of Maryland.

The Mayor W bity Council of Battement & Council W. Same, Orcar Ruser, Pand Soloming H. Freelinger, Judges of the Mapad Tay Court of Battemins City. Ind

#### Of Valtimore City, Greeting:

Dacend	190 m	to answer the complaint	othe Manuelus " Ton	ertees
of Thur M	Cathedist Pri	Testant Church,	ev enpration.	
/			against you in said Court exhibited	
HEREOF fail not	, as you will answer	r the contrary at your peril:		
		RY D. HARLAN, Chief Judg	ge of the Supreme Bench of Baltimore	е
issued the	$Z^{-}$ da	y of Ducerilly i	in the year 190	
		Thurner	v A. Robertsin	e.
			Clowle	

WE COMMAND AND ENJOIN YOU, that all excuses set aside, you be in your person before the

Circuit Court No. 2, of Baltimore City, at the Court House in said city, on the second Monday of

Extract from \$1 1906. Last Will Hestmenty Wesley Star. Switheleneuch Count no. 2, of Bultimore leity. The Minister and Trustees of Stur Methodish Protestant Whench, a corporation, The Mayor and leity Council of Bactumore, et al. Olamtiffs Exhibit a. Mr. Celerk: 2 Clease file. Alongo L. Miles. Solleita for Oliverige To Xacember 190

Estract from Last Will Westament of Wesley Starr.

This day: I give and devise at my death unto the Minister and Trustees of the Star Methodish Protestant church in Baltimore City as a kind of endorment, the vento, profits and yearly income of the wharf opposite the lot on Light Street in said City, prochased by me on the tolday of January, 1842 of John H.B. Latrobe, trustee and others, and at the death or marriage of my daughter in law Mrs. Laura Starr, whichever shall first occur, the yearly rent of two hundred and forty dollars reserved in the said lease from me to them of May has to be held and cryozed by the said Church for and during all such time as may clapse before the corporate authorities, official members or mesu bership of the said Church thall admit any me sical instrument as distruguished from the

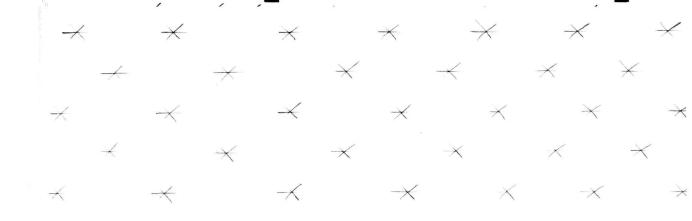
human voice, into the Sabbath School singing,

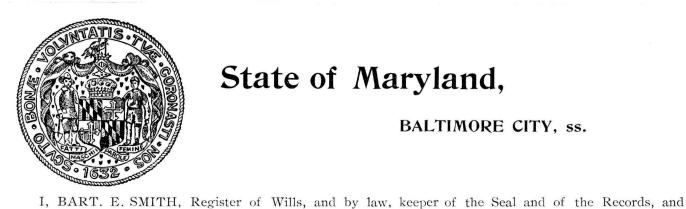
chors, or chorreceleausals, or singing schools of

1.

said Church, heldeither on the Church premises or elsewhere, or shall attempt - Strust they never will, - to raise money by the holding - now somewhat fashionable - cither in the church or Sablath School room oreberhere, of any fair, festival or concert of instrumental music or by the delivery of any irreligious or political lecture, or the still more demoralizing and sinful mode, should the churches ever so for digenexate is to adopt it, - of balls, parties, lotteries, theatrical performances, raffles, or he voting fordistinguished individuals, - when, and upon the happening of any of these contingencies The said wharf property indground went shall fall into the resideum of my estate, and be sub ject to the disposal hereinafter made thereof. and give and release into said Church all ground went in arrear under my lease to them and the accoming rest, computed to the day of my decease.  $\times$   $\times$   $\times$   $\times$   $\times$ In testimony where of, and patiently awaiting the hour, when saved by grace, I shall appear in the presence of my Redumer, and enter upon the inheritance of the Saints in light, therete get my hand and seal this twentieth day of Johnany, eighteen hundred and sixty five. Wesley Starr, (SEAL.)

 $\times$   $\times$   $\times$   $\times$   $\times$   $\times$   $\times$  $\times$   $\times$   $\times$   $\times$   $\times$  $\times$   $\times$   $\times$   $\times$   $\times$   $\times$   $\times$ Codicil. Ofter malure reflection, I, Wesley Start, have determined to change and modify in manner following, my foregoing will. First I revoke the devise in the Second article of my will to my daughter in law, Mrs Laura Star during life or widowhood, of the yearly rent of Two him dred and forty dollars reserved in the Cease of the Church Cot. And it is my will, that the said yearly rent shall vest at once on my decease in the Minister and Trustees of the Star Methodist Protestant Church in Baltimore City, instead of at the death or marriage of Mrs. Saura Starr, as provided for in the Third Article. of my will; the tenure of the property or conditions of the gift to remain muchanged as prescribed in the will.  $\times$   $\times$   $\times$   $\times$   $\times$   $\times$ And hereby ratifying and confirming my said and aforegoing last will and testament as modified by this Codicil, Shere to set my hand and seal, this twentieth day of May eighteen hundred and sixty five Wesley Starr (SEAL)





## State of Maryland,

BALTIMORE CITY, ss.

Register of Wills for Baltimore City.

of the Original Papers of the Orphans' Court of Baltimore City, no Hereby Certify that the foregoing
is a true and full copy of the Extract from the Last will testamen
+ codicil of
Wesley Starr, late of said City, deceased,
taken from Wills Like S. C.C.
Mo. 33, folio 236 For being one of the Records
kept in the Office of Register of Wills for Baltimore City.
In Testimony Wabereof, I hereunto subscribe my name and affix
the Seal of said Court and office, this 27th
day of Movember in the year of our Lord
ninoteen hundred and

12-04-5,000.

In the Circuit Court No.2. of Baltimore City.

The Minister and Trustees of Starr Memorial Methodist Protestant Church, a corporation.

Vs.

The Mayor and City Council of Baltimore; Conway W. Sams, Oscar Leser and Solomon H. Freeburger, Judges of the Appeal Tax Court of Baltimore City and Henry Williams, City Collector.

Plaintiffs' Exhibit B.

0.7237.

Mr. Clerk :-

Please file. Slougo L. Miles 1. Dicitor for Tar Dacembrige



TAX DEPARTMENT

TAX DEPARTMENT
CITY COLLECTOR'S OFFICE,
CITY HALL

BALTIMORE, November, 19, 1906.

NOTICE IS HEREBY GIVEN TO THE OWNER OR OWNERS OF THE SEVERAL JOTS
OF GROUND IN THE CITY OF BALTIMORE, which are hereinafter described, that unless the State and City Texes due thereon, respectively, as hereinafter mentioned, shall be paid on or before 12 o'clock MONDAY, the 17th day of December, 1996, each of said lots on which the taxes remain unpaid as aforesaid, or so much thereof as may be necessary to raise the sum due thereon, with all costs and charges, will be sold according to the Acts of the General Assembly of the State of Mayrland and the ordinances of the Mayor and City Council of Baltimore, to the highest bidder for the payment of the same, on the said 17TH DAY OF DECEMBER, 1906. at 10 elock P-M, at the REAL ESTATE EXCHANGE SALESROOMS, NO, 225 ST. PAUL STREET, in the city of Baltimore.

NO. 225 ST. PAUL SIRLEY, in the city of Battimore.

The terms of sale are that the purchaser or purchasers shall pay to the undersigned on the day of sale, or the day next succeeding, the amount of taxes due on the property sold, together with all costs and charges; otherwise the Collector may result at the risk and cost of the first purchaser, and that the residue or balance of the purchase money shall remain on a credit for one year and a day from the date of sale.

The right of redemption extends to one year and a day from date of sale by paying to the purchaser or purchasers the amount paid by him.

The right of redemption extends to one year and a day from date of sale by paying to the purchaser or purchasers the amount paid by him.

The right of redemption and paid to sale prior to such redemption, and all costs and expenses properly incurred in procuring the ratification of sale sale by the honorable the Judge of the Circuit Court of Balliance City baving highsiction in the premises, together with interest on all said sums at the rate of 6 per cent, per annum from the date of their payment to the date of redemption.

eer's fees will positively be required at the time of sale.

The following-described property will be sold in fee simple urless the Collector is notified in writing before the day of sale by parties holding the reversionary interest in the same of the existence of a leasehold interest (the books of the Tax Department not disclosing such a fact), in which centre the leasehold interest will be offered for sale; but if such leasehold interest will be offered for sale; but if such leasehold interest though fall to produce the amount charged against the property, then the fee simple will be offered for sale.

Holders of reversionary interests are requested to be present at the sale in person or by representative to protect their interests by purchasing the leasehold interest should there be an other-bidders therefor.

there be no other bidders
HENRY WILLIAMS,
City Collector.
PATTISON & GAHAN,

LOT No. 298—(WHARF PROPERTY, LIGHT STREET).

Beginning on the east side of Light street.

75 feet southerly from Pratt street and at the south outline of a lot unknown; thence east-erly along said outline 37 6-12 feet to a lot unknown; thence southeasterly on bulkhead 16-12 feet to a lot unknown; thence westerly along said lot 38 feet to Light street, and thence northerly on Light street 34-12 feet to the beginning. Part of Philadelphia and Baltimore Steamboat Company's wharf. Assessed to Starr M. P. Church for State and city taxes 1904, 1905 and a 1915 1905.

Ct. Ct. No. 2.

1 3/3 DOCKET NO. 155

minister and Trustees of
Starr methodist Protestant
eleurch vs

mayor and city Conneil
of Galtimers, et al.

ORDER FOR APPEARANCE.

No. 7237. A.

Filed 197 day of XEC. 196,

The mini	ster and Trusta	2			
f Starr M	vs thodist Protest	IN	THE CIRCUIT	COURT	No. 2.
The May	for and cety		OF BALTIMO	ORE CITY	<i>I</i> .
Council	of Ballings	1.			
		<b>A</b> .		ТЕ	RM, 1
MR. CLERK:					,
	PLEASE ENTER M	MY AP	PEARANCE FOR DE	FENDAN I	
			A Cabell	Bru	CC
			Ell	SOL.	ICITOR.

# 3126 6t.61#2. Ministers Consters of Stan M. P. C. tr. Mayor + leity Council Ducre of lesset of Myhrala No. 7237. A. Fd. 25 in Jacky 1907

The Mayor and City Council of Baltimore et al.

VS.

The Minister and Trustees of the Starr Methodist Protestant Church

# Court of Appeals

OF

# Maryland.

APRIL TERM, 1907.

The Appeal in this case standing ready for hearing, was argued by Counsel for the respective parties, and the proceedings have since been considered by the Court.

It is thereupon, this twenty sixth day of June A. D. 1907, by the Court of Appeals of Maryland, and by the authority thereof adjudged, ordered and decreed that the decree of the Circuit Court Number Two of Baltimore City made in this cause on the seventh day of February in the year nineteen hundred and seven be and the same is hereby reversed, the injunction dissolved and the bill of complaint dismissed; the appellees to pay the costs above and below.

John P. Briscoe

A. Hunter Boyd

James A. Pearce

Saml. D. Schmucker

N. Charles Burke

Jno G. Rogers.

### COURT OF APPEALS OF MARYLAND.

April Term, 1907	
The Mayor and leity Conneil of Be	attimore et al.
24.	
The Minister and Instees of the Starr mets	rodist Protestent Church
Appellant's Costs in the Court of Appeals of Maryland, including	
Battimore leity,	
Firthe reasons assigned above the decree of	he leircuit Court No. 2
of Battimore leity passed in this case making the ingr	nction perpetual must
be reversed the bill dismissed and the injunction de	solved. The appellees to
anothe costs above and below, by the Court on the 26th o	lay of June a. D. 1907
Appellant's Costs in the Court of Appeals of Maryland, including	Op. Rogers, J.
\$10.00 Appearance Fee,  Record,  50.00 Brief, Docket Entries, Appearance Fee,  10.00	\$93.00
Appellee's Costs in the Court of Appeals of Maryland, including	
\$10.00, Appearance Fee Brief, Docket Entries, 75 Appearance Fee. 10,00	\$10.75
STATE OF MARYLAND Set	

I, Thomas Parran, Clerk of the Court of Appeals of Maryland, do hereby certify that the foregoing is truly taken from the record of proceedings of the said Court of Appeals.

> In testimony whereof, I have hereunto set my hand as Clerk, and affixed the seal of the said Court of Appeals, this twenty-fourth A. D., 190 7 . day of Clerk Court of Appeals of Maryland.

A 1906,

IN THE CIRCUIT COURT NO.2 OF BALTIMORE CITY

The MINISTER AND TRUSTEES

OF STARR METHODIST PROTES—

TANT CHURCH, A CORPORATION,

VS.

THE MAYOR AND CITY COUNCIL OF BALTIMORE, ET AL.

FINAL ORDER OF THE COURT.

Mr. Clerk:- 1907

Please file.

Milles & Mario,

MILES & MORRIS,

ATTORNEYS AT LAW,

709-719 CALVERT BUILDING,

BALTIMORE, MD.

FILED To February 1907

The Minister and Trustees of Starr Methodist Protestant Church, a corporation,

VS.

480%. a

The Mayor and City Council of Baltimore; Conway W. Sams, Oscar Leser and Solomon H. Freeburger, Judges of the Appeal Tax Court of Baltimore City and : Henry Williams, City Collector.

IN THE

CIRCUIT COURT, NO. 2, OF BALTIMORE CITY.

पद ब्लाइडी

TO THE HONORABLE, THE JUDGE OF SAID COURT,-

This cause standing ready for hearing and being submitted on Bill and Answer, the Counsel for the parties were heard and the proceedings read and considered. It is thereupon this Seven M day of February, A. D. 1907, by the Circuit Court. No. 2 of Baltimore city, adjudged, ordered and decreed that the injunction heretofore granted in this case be, and it is hereby, made perpetual; and the Defendants, The Mayor and City Council of Baltimore, Conway W. Sams, Oscar Leser, and Solomon H. Freeburger, Judges of the Appeal Tax court of Baltimore City, are hereby perpetually enjoined from assessing for the purpose of municipal taxation, the property described in these proceedings, that is to say, the wharf property on Light Street conveyed to Wesley Starr by John H. B. Latrobe and others, Trustees, by a deed dated January 1st, 1842 and recorded among the land records of Baltimore City in Liber T. K. No. 315, page 316, and by said Wesley Starr devised and bequeathed unto the Minister and Trustees of Starr Methodist Protestant Church of the City of Baltimore, said wharf property fronting 31 feet and one inch on Light Street, beginning at the intersection of Pratt and Light Streets. And it is further ordered that the Defendants pay the corts of this seproceedings

A 312)

In the circuit Court Number 2 of Baltimore City.

The Ministers and Trustees of the Starr Methodist protestant Church,

Vs.

The Mayor and city Council of Baltimore.

APPEAL.

Mr. Clerk:

M

W. Oubell Sme City Solicitor.

No. 7237. A.

To 67 March 1907.

The Ministers and Trustees of the Starr Methodist Protestant Church,

vs.

The Mayor and City Council of Baltimore, et al.

In the Circuit Court

Number 2 of

Baltimore City.

Mr. Clerk:

Please enter an appeal to the Court of Appeals from the decree passed in the above entitled cause on the Seventh day of February, 1907.

W. Cabell Bruce City Solicitor.

I hereby authorize and approve the institution of the above appeal.

Elde Jamanns

Survion Adongo L. Males Iduito

312 A et. No. 2.

Docket No. 151

Stan Methodist Productor Church, a cup, vs.

Mayor & City Council of

Backer, et al

Motion and Order Dissolution.

No. 7237. A.
(10)

Cofy = Confored

Filed 17 - January, 1907.

2

administrations & Truckees of	IN THE
the Star methodis Chrotestant	circuit court no. 2
Chuch, a corporation vs.	OF
Mayort City Council of Balton etal	BALTIMORE CITY.  January Term, 1907
TO THE HONORABLE:	
	GE OF SAID COURT.
	The Defendants moves the
Court for the dissolution of the injunction hereto	
	M. Calell Bruce Solicitor.
for dissolution of the injunction heretofore iss	day of January 1907, that the motion ued in the above entitled cause stand for hearing on the
party or Las Solicitor and days' notice	the day of farming to the opposite day of the opposite day of farming to the opposite day of the opposite day of farming to the opposite day of
on the Plaintiffor Solicitor on or before	the 22 h day of January 1907
True Copy: Test:	En L. Mickey
Cler	k.

The Administrators and Trustees of the Starr Methodist Protestant Church, a corporation,

In the Circuit

VS.

Court Number

The Mayor and City Council of Baltimore, et al.

2 of

Baltimore City.

TO THE HONORABLE, THE JUDGE OF SAID COURT:

The joint and several answer of the Mayor and City Council of Baltimore, of Conway W. Sams, Oscar Leser and Solomon H. Freburger, Judges of the Appeal Tax Court of Baltimore City and of Henry Williams, City Collector to the Bill of Complaint against them exhibited in the above entitled cause respectfully shows:

- l. Your respondents admit the matters and facts alleged in the first paragraph of said bill, but for the terms and provisions of the Act of 1890, Chapter 181 referred to in said first paragraph, your respondents respectfully refer to the Act itself.
- 2. Your respondents admit the matters and facts alleged in the second paragraph of said bill, but for the terms of the third item of the Will of Wesley Starr referred to in said second paragraph, your respondents refer to the certified copy thereof filed with the bill.
- 3. Your respondents admit the passage of the Acts of 1904, Chapter 263 alleged in the third paragraph of the bill, but for the true terms thereof, your respondents refer to the Act itself.

- 4. Answering the fourth paragraph of the bill, your respondents admit the refusal of the Judges of the Appeal Tax Court to strike the property in question from their tax books, and admit that Henry Williams, City Collector, has advertised said property for sale as shown in Plaintiff, s In support and justification of the said ac-Exhibit B. tion of the Appeal Tax Court and City Collector, your respondents show that the said Act of 1904, Chapter 263 is unconstitutional, null and void, in that it violates the provisions of Article 15 of the Declaration of the Rights of Maryland, and Section 33 of Article 3 of the Constitution of Maryland and the Fourteenth Amendment to the Constitution of the United States, and your respondents say, cements upon the property in that inasmuch as the impro question are, and for a long time have been leased to the Baltimore and Philadelphia Steamboat Company under a lease which yields the plaintiff a large annual rental, it therefore follows that the said property is assessable to the plaintiff for purposes of taxation, and was so assessable for the years 1904-5 and 6.
- 5. Answering the fifth paragraph of the bill, your respondents deny that the plaintiff has ever made a legal tender of the State taxes due upon said property.
- 6. Your respondents admit the matters and facts alleged in the sixth paragraph of the bill, and aver that the imprevenents upon the wharf property in question are, and for a long time have been leased to the Baltimore and

Philadelphia Steamboat Company under a lease which yields a large annual revenue to the plaintiff, and your respondents further show that the same improvements are not and never have been assessed for purposes of taxation to the plaintiff, but that the same are and for years have been assessed to the said Baltimore and Philadelphia Steamboat Company, and that the property, which, as already stated, the Appeal Tax Court has refused to strike from its books, is not the said improvements, but is the wharf upon which said improvements are situated, and that the assessment in question against the plaintiff stands upon the books of the Appeal Tax Court in the following form:

"Starr M.P. Church, lot opposite 206-208 Light street (wharf property) \$12,533."

after the passage of the Act of 1904, Chapter 263 aforesaid, which Act was approved April 12, 1904, the plaintiff, through its counsel on September 19, 1904, applied to the Appeal Tax Court for an abatement of assessment against the plaintiff on the wharf property in question for 1904, and on September 23, 1904 the Appeal Tax Court being advised that the said Act of 1904, Chapter 263 was for the reasons aforesaid null and void, refused to make said abatement, and advised the plaintiff through its counsel that, if it was not satisfied with such decision, the plaintiff should appeal to the Baltimore City Court before the expiration of thirty days from the day of such decision, which said appeal the plaintiff failed to take,

and your respondents say that the said Act of 1904, Chapter 263, even if valid, does not purport to relieve the plaintiff from the payment of taxes on the property in question for the year 1904, and that the plaintiff's remedy, if any, for relief from the assessment for the said year 1904 was by appeal to the Baltimore City Court from the said action of the said Appeal Tax Court, in refusing to strike said assessment from the books for said year, and that the plaintiff having, as already stated, failed to take such appeal, this Honorable Court has no power or jurisdiction to review the assessment for said year 1904, or the legality thereof, nor to enjoin the collection of the taxes for such year.

8. That even if the said Act of 1904, Chapter 263 is valid, still your respondents say that the plaintiff's proper for relief, from the action of the Appeal Tax Court in assessing the property in question, after the passage of the said Act, or in refusing to abate the said assessment after the passage of the said Act, was by appeal to the Baltimore City Court, and that not having taken any appeal in any of the years covered by the Bill of Complaint, your respondents say that this Honorable Court has no power or jurisdiction to review the said assessment, or the legality thereof for any of said years.

And now having fully answered said bill of complaint, your respondents pray that they be hence dis-

missed with their reasonable costs.

M. Cabill Druce Solicitor for respondents.

STATE OF MARYLAND, )
CITY OF BALTIMORE, )

day of January, nineteen hundred and seven, before me, the subscriber, a Justice of the Peace of the State of Maryland, in and for Baltimore City afgresaid, personally appeared B. Clay Timanus, Mayor of the City of Baltimore, one of the defendants named in the aforegoing answer, and on behalf of said city, and on behalf of the other defendants named, made oath in due form of law that the matters and facts in the aforegoing answer are true as therein set forth.