71le Me. 540 Centinued.

CORRESPONDENCE.

The Branch desires me to say that the opinion bearing on that ordinance, if made ready prior to that date, will be of great value in determining action on the ordinance.

Yours truly,

(Signed) A. S. Goldsborough, Calef Clerk.

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File No. 540.

OPINION.

LAW DEPARTMENT.

Baltimore, March 14, 1904.

To the President and Members

of the First Branch of the City Council.

Gentlemen:-

I have carefully considered the proposed ordinance providing for the exemption of ship building plants from municipal taxation, which has been made the special order of your business for today.

The case of Adolph Meyer against the Mayor and City Council and the Judges of the Appeal Tax Court, which, as you know, involved the question of the constitutionality of the provision in the Charter authorizing the City to grant plant exemptions, has been dismissed. There is, therefore, now no pending case involving this question.

The exemption which the City is authorized to give is confined to manufacturing industries. The first provision authorizing exemptions in these cases was provided for by the Act of 1880, Chapter 187, codified in the City Code of 1893, Section 829. Pursuant to this Act, Ordinance No. 7 of 1881 and Ordinance No. 71 of 1893 were passed. See City Code 1893, Article 50, Section 71 and Supplement to City Code, Article 50, Section 71.

The Act of 1880 has been superseded by the new Charter, Section 6, sub-title "Taxes". The provisions of the new Charter, however, are substantially the same as the old Act of 1880. The law as it stands today, therefore, is found in the new Charter, Section 6, sub-title "Taxes", and in the ordinance codified as Section 71 of Article 50.

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