7110 No. 580 Continues.

OPINION.

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Assuming then that the Legislature has the power to authorize the City to grant plant exemptions, the question arises, Does the proposed ordinance exempting ship building plants fall within the Charter powers of the City? These powers have already been quoted above.

Upon this point two questions occur to me:

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- 1. Is the proposed ordinance invalid as class legislation, in that it refers only to ship building plants?
- 2. Are ship building plants included within the term "manufacturing industry"?

Charter expressly provides that the exemption must be extended to "all persons, firms or corporations engaged in the branches of manufacturing industry proposed to be benefited by the ordinance". The proposed ordinance by its terms applies to any "individual, firm or corporation engaged in the business of building ships or vessels in the City of Baltimore". The building of ships and vessels is a special branch of industry, and this is the branch of industry proposed to be benefited. The ordinance, therefore, applies to all of this particular class, and I think, therefore, that it is not objectionable as discriminative legislation.

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facturing industry? The only power of exemption conferred upon the City is in the case of manufacturing industries, and, therefore, if the proposed ordinance grants an exemption to a business which is not a manufacturing business, it is not within the Charter powers and is void.

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Upon this point, I have found but three cases:

In Robertson vs. City, 45 Ia., Annuals, 517, the court held
that a dry dock constructed for the purpose of "boat building" was
exempt from taxation; but the constitution in this case provided for
the exemption of "the capital, machinery and other property employed
in the manufacture of " " " boat building". The city, therefore,
was specially authorized to exempt boat building industries.

In People vs. New York Floating Dry Dock Company, 65 Howard's Practice, 451, the company's business was the use of dry docks "for building, raising, repairing and coppering vessels and steamers". The Court held that, in carrying on the business of constructing and repairing vessels, the defendant did not become a manufacturing company within the meaning of an Act authorizing the exemption of manufacturing com-