File No. 1188 Continued.

OPINION.

APRIL .

LAW DEPARTMENT.

Baltimore, June 2, 1904.

Sherlock Swann, Beq.,

Chairman of the Burnt District Commission.

Dear Sir:-

Replying to your favor of the 2nd inst., I beg leave to say that in my opinion, churches and religious organizations are charge-able with benefits under the Burnt District Commission Act.

Mr. J. Frank Grant, Grand Secretary of the Independent Order of Odd Fellows, probably had in mind the decision of the Court of Appeals in the case of the Mayor and City Council of Baltimore vs. the Grand Lodge of Ancient Free and Accepted Masons, 60 Md., 280, in which the Lodge based a claim to immunity upon exemptions from general taxation allowed by the laws of this State to a certain extent to hospitals, asylumns, charitable or benevolent institutions. It is held by the Court that a general exemption from taxation will not extend to assessments for street improvements.

Cooley on Taxation, 2nd ed., page 207.

Mayor and City Council of Baltimore vs. Proprietors of Greenmount Cemetery, 7 Md., 517.

Truly yours,

(Signed) W. Cabell Bruce,

City Solicitor.

File No. 1202.

CORRESPONDENCE.

SECOND BRANCH CITY COUNCIL

OF BALTIMORE.

Baltimore, June 6, 1904.

W. Cabell Bruce, Beq.,

Dear Sir:-

The following resolution was adopted by the Second Branch City Council at the meeting of this date:

"Resolved that a communication be sent to the City Solicitor requesting an opinion whether the Mayor's Secretary under Section 25 of the City Charter is a 'municipal officer not embraced in a department' and whether his nomination by the Mayor must be confirmed by the Second

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