File No. 1308 Continued.

OPINION.

LAW DEPARTMENT.

Baltimore, October 3, 1904.

Hon. W. Cabell Bruce, City Solicitor.

Dear Sir:-

I have conferred with Mr. Penniman in reference to the 15 or 20 poles which the Street Railway Company claims are exempt from the tax of \$2.00 per pole, and I have also talked the matter over with Mr. Fendall.

I see no reason to change the opinion that I gave you seme time ago, namely, that those poles are not exempt from taxation. The only poles exempted are trolley poles use exclusively for stringing thereon wires for use in the propuzsion of street passenger cars.

The definition of "trolley poles", according to the Century Dictionary, includes merely the pole on the top of the car connecting with the overhead wire. The company should be satisfied with the broader interpretation of the words "trolley poles" adopted up to this time, namely, the poles on each side of the streets along which the rails run supporting the overhead wires. To expand the definition so as to include any poles on which are strung exclusively wires used in connection with the trolley system would, in my opinion, be unwarrantable.

Very truly yours,

(Signed) Edgar Allan Poe.

Deputy City Solicitor.

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