File Eo. 1308 Continues.

OPINION.

LAW DEPARTMENT.

Baltimore, October 4, 1904.

B. T. Fendall, Esq..
City Engineer.

Dear Sir:-

1643

Referring to the claim of the Street Railway Company that some 15 or 20 poles belonging to it are exempt from the tax of \$2 per pole, I beg leave to say that I have thoroughly reconsidered the opinion heretofore rendered you in this matter, and that I see no reason to alter the conclusion which I have already communicated to you.

1644

The only poles exempted, in my opinion, are trolley poles . used exclusively for stringing thereon wires for use in the propulsion of street passenger cars.

1645

The definition of "trolley pole", according to the Century Dictionary, includes merely the pole on the top of the car connecting with the overhead wire. The company should, it seems to me, 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. I am sending a copy of this opinion to Mr. Penniman.

Truly yours,

(Signed) W. Cabell Bruce.
City Splicitor.