File No. 5307.

CORRESPONDENCE.

DEPARTMENT OF REVIEW AND ASSESSMENT
SUB-DEPARTMENT
APPEAL TAX COURT
CITY HALL.

Baltimore.September 14,1906.

W. Cabell Bruce, Esq.,
City Solicitor.
Dear Sir:-

Application has been made to us for the exemption from taxation of the lots and improvements Nos. 42, 44, 46 and 48 S. Green street by the University of Maryland, which recently acquired title to said property. The houses are not now and will not on October 1st next, be used for the purposes of the hospital. We are advised that they are occupied by tenants who pay a monthly rental.

We desire your opinion as to whether under the above circumstances these properties are exempt from taxation for 1907. The University makes the claim that it has an irrepealable right of exemption under its charter. For your convenience an extract from the act of 1812, chapter 159 (The Charter) and from the Act of 1803, Chapter 92, which latter Act is referred to in the charter, is herewith enclosed. We consider the point raised of some importance because if the right of exemption applies to the property in question it would equally apply to any other investment property, real or personal. If the claim should be upheld the University of Maryland would enjoy rights and privileges which are denied to the Johns Hopkins University, the Johns Hopkins Hospital and many other similar institutions.

We direct your attention to the language of the Act of 1803, chapter 92, which, as you will observe, does not grant an exemption in affirmative terms.

We would appreciate a reply from you by September 20th, if possi-

Very truly yours,

(Signed) Conway W. Same,

President.

See 9 G. & J. 365. 50 Md. 457.

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