File No. 5307 Continued.

OPINION.

LAW DEPARTMENT.

Baltimore.September 19,1906.

Hon. W. Cabell Bruce, City Solicitor.

Dear Sir:-

As requested by your favor of September 15th, I have considered the matter referred to by the Appeal Tax Court in Judge Same' letter of September 14th, with reference to the claim of the University of Maryland, for exemption from taxation as to certain property.

The property in question consists of Nos. 42 to 48 South Greene Street, which property the University of Maryland owns, but none of which is in any way used or requisite for hospital purposes, and which will not be so used or requisite on October 1st next. On the contrary, the houses, I am informed, are occupied by tenants, and, therefore, yield a rental to the University.

Under these circumstances, I think that the property is clearly taxable. It does not come within the exemption granted to hospitals by Code 1904, Art. 81, Sect. 4, because it is not used for hospital purposes, and it is settled in the case of the Appeal Tax Court vs.

Regents of the University of Maryland, 50 Md. 457, that the Act of 1803, Chapter 92, and the Act of 1812, Chapter 159, referred to in the letter of the Appeal Tax Court, do not grant any immunity from taxation to the University. In fact, this case is a conclusive answer to the inquiry.

Very truly yours,

(Signed) Albert C. Ritchie,
Assistant City Solicitor.

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