

File No. 5748 Continued.

OPINION.

"the ordinance is in the nature of a penal ordinance, and should therefore be more or less strictly construed.

4273

I call your attention to the case of the Electric Light Company vs. Frederick City in 84 Md., 599, where the Court held that the Frederick Electric Light and Power Company was not entitled to have its machinery and manufacturing apparatus exempted from taxation under an ordinance of the City of Frederick providing "that the machinery and manufacturing apparatus of all manufacturing industries established within the corporate limits of Frederick within two years next succeeding the date of the passage of the ordinance and actually employed or used in the business of manufacturing in said city" shall be exempt from taxation for five years.

4274

Following the reasoning of the Court in that case and applying it to the present inquiry I would say, that the Power House does not come within the protection of the proviso in Section 3 of Ordinance Number 177. I would suggest, however, that you yourself carefully read the case in 84 Md., and perhaps in so doing you may come to a conclusion opposite to mine.

Very truly yours,

(Signed) Edgar Allan Poe,

Deputy City Solicitor.

File No. 5748.

OPINION.

Baltimore, January 17, 1902.

James Bosley, M. D.
Commissioner of Health.

Dear Sir:-

I reply to your letter of the 14th inst., relative to the smoke now issuing from the stacks of the street railway Power House on Pratt Street.

4275

The question you submit to me is, in my judgment, associated with too much doubt to render it expedient for you to proceed against the Company. Failure to carry your point in this relation might seriously impede your efforts to abate the smoke nuisance in other directions. My advice to you is to look to some other quarter for some