

File No. 6646 Continued.

2-23-1908

steam power to the Gandy Belting Company."

We desire to be advised as to whether machinery so employed is entitled to the benefit of the plant exemption ordinance (City Code of 1906, Art. 38, Sec. 7). The only decided case bearing any analogy to this question is that of Electric Light Co. vs. Frederick City, Md. 599,602, in which the Court of Appeals says that "an ordinary electric plant for furnishing electricity" is not a manufacturing plant within the meaning of the plant exemption ordinance of Frederick.

Very truly yours,

(Signed) Conway W. Sams,  
President.

File No. 6646.

OPINI N.

LAW DEPARTMENT.

Baltimore, August 3, 1907.

Hon. Conway W. Sams,  
President of the Appeal Tax Court,

Dear Sir:-

I reply to your letter of the 2nd instant with respect to the application of Mr. Richard Crowell for a plant exemption from taxation. I advise you to deny this application.

Truly yours,

(Signed) W. Cabell Bruce,