

File No. 12148 Continued.

CORRESPONDENCE.

Will you kindly give me an opinion at your convenience,
and oblige,

Very truly yours,

(Signed) William S. Manning,
General Superintendent.

File No. 12148.

OPINION.

LAW DEPARTMENT.

Baltimore, December 14th, 1910.

William S. Manning, Esq.,
General Superintendent,
Public Parks and Squares,
City.

Dear Sir:-

I have your favor of the 12th, in which you ask whether the Park Board has the power to expend any of the fund derived from the Park Tax for the purchase of land or interest in land, the land so purchased to become a part of the Public Park System. I reply in the affirmative.

The original Ordinance of March 28th, 1859, provided in Section 14 that what is now spoken of as the Park Tax should be applied to the purchase and improvement of such park or parks as may be determined upon hereafter by the Mayor and City Council of Baltimore for the benefit of the people of the City. This provision was read into the Act of 1862, Chapter 71, which Act incorporated the Baltimore City Passenger Railway Company. The charters of all subsequent street railway companies contained similar language. I do not find that there has been any subsequent limitation by the Legislature upon the use to which the Park Tax fund was originally authorized to be put.