

File No. 14077

Baltimore, February 26, 1912.

Hon. S. S. Field,  
City Solicitor.

Dear Sir:

62 Your letter of February 23rd received, enclosing a Resolution of the First Branch of the City Council, submitting the following questions for opinion:

First: Has the City of Baltimore, under the general powers granted by our Charter, the right to levy and collect a tax on the income accruing from ground rents?

Second: In case the City at present lacks legal authority to levy and collect said tax, would it be within the powers of the General Assembly of Maryland to grant such authority?

In regard to the first question I beg to say that the City of Baltimore has no power either under its Charter or by any other law to levy a tax on the income from ground rents.

Replying to the second question, I beg to say that, in my opinion, the Legislature is prevented from levying a tax upon the income derived from ground rents by Article 15 of the Declaration of Rights. There would have to be an amendment to the Constitution of Maryland in order to grant such authority to the Legislature.

Very truly yours,  
(Signed) Alexander Preston,  
Deputy City Solicitor.

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