

Mr. George A. Carter, Highways Engineer (cont'd)

States Government but rather as funds collected under the broader facilities of the Government especially for application locally.

I think the only matter involved here is the fact that the Housing Authority is the owner of the abutting property and as such has contributed to the cost of the improvement and hence is not liable for the special paving tax in this connection.

Very truly yours,

(signed) F. MURRAY BENSON

City Solicitor

FMB/ERS

FILE NO. 74548

June 5, 1942

To the Honorable, the President and the Members  
of the Board of Estimates of Baltimore City  
City Hall  
Baltimore, Maryland

Gentlemen:

On May 19, 1942, your Board referred to me the matter of the abatement of the assessment on property purchased by Grace Baptist Church on May 1, 1942.

Property used by a church as a place of worship or as a parsonage for the clergymen is exempt from taxes under the Maryland law. The question raised by this request is as to the effective date of the exemption. Unquestionably, under the decisions of the Court of Appeals, the date upon which the exemption becomes effective is the first day of October next succeeding the acquisition of title. The Trustees of the Church have felt that because the property actually passed to the