

FILE NO. 74548

May 22, 1942

F. Murray Benson, Esq.
City Solicitor
Baltimore, Maryland

Dear Mr. Benson:

On May 19, 1942, the Board of Estimates referred to you for report letter of Mr. M. Frank Fitzpatrick, Manager of the Bureau of Assessments, to Mr. John P. Albert, Chairman, Board of Trustees, Grace Baptist Church. It appears that the Grace Baptist Church, on May 1, 1942, purchased the property No. 1600 E. 32nd Street, and applied to the Bureau for an exemption of this property from taxation, dating from May 1, 1942.

Section 223 of the Charter on Public Local Laws of Baltimore City (1938 Edition) provides that:

"the valuation of property subject to taxation in the City of Baltimore, as it shall appear upon the assessment books of said Court on the first day of October in each and every year shall be final and conclusive, and constitute the basis upon which taxes for the next ensuing fiscal year shall be assessed and levied;
* * *"

The same Section further provides:

"said Court shall, on the first day of October, or as soon thereafter as practicable, in each year, make out and deliver to the City Collector a statement showing the valuation and assessment of all property subject to taxation in said city, as it shall appear upon the assessment books of said Court on said first day of October; * * * and that said statement shall be known as the taxable basis for the next ensuing fiscal year and after the levy of taxes it shall be designated as the tax roll for said year."

By Ordinance No. 595, approved April 23, 1934, the rights, powers and duties of the Appeal Tax Court were transferred to the Bureau of Assessment of Baltimore City.

In Hopkins vs. Van Wyck, 80 Md. 15, it was stated that the purpose of