

F. Murray Benson, Esq., City Solicitor (cont'd)

these provisions was:

"to designate some definite period as the point of time in each year, when the valuation or appraisement fixed upon the property actually assessed and charged upon the books to each individual, would be conclusively ascertained, and made binding both upon the City and the taxpayer alike; \* \* \* and to fix for a current year a final and conclusive valuation upon such property of each taxpayer \* \* \*."

In the case of Baltimore City vs. Jenkins, 96 Md. 192, a building which was used as a church on October 1, 1901, was sold and conveyed on November 16, 1901, to an individual who intended to erect a store on the lot. The Court held that the land, not having been subject to taxation on October first, was not liable to taxation for the year 1902, since the power to assess omitted property after October first is confined to property which was then the subject of taxation.

SEE ALSO:

Skinner Dry Dock Co. vs. Baltimore, 96 Md. 32, 37.  
Acjis Co. vs. State Tax Commission, 156 Md. 590, 594.  
Tidewater Oil Co. vs. A. A. County, 168 Md. 495.

As the property in question was on October 1, 1941, subject to taxation because it was owned by individuals, the conclusion is inescapable that said property is taxable for the entire year 1942.

It is, therefore, my opinion that the application of the Board of Trustees of Grace Baptist Church for an exemption from taxation of this property for the year 1942 must be denied.

Very truly yours,

(signed) MICHAEL J. HANKIN

Assistant City Solicitor

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