

Mr. Thomas G. Young, City Collector (cont'd)

I also note your reference to the case of Church Home & Infirmary vs. Baltimore, 178 Md. at page 326.

The language of the Act of 1931 exempts the property which is the subject of this assessment from special assessments for paving any road or street. The question for determination in the present instance is whether the word "street" or "road" would include alleys. There have been a great many authorities which have held that under certain circumstances an alley is a highway. In Elliott, "Roads & Streets", 4th Edition, Section 27, the author concludes his discussion with the statement that "if the alley is a public one, it is a highway and in general is governed by the rules applicable to streets". This seems to be borne out by the following cases:

Kaltzer v. Sullivan, et al., 46 S.W. 288, 290;
18 Tex. Civ. App. 486;

Bergen v. Cooperative Ice and Fuel Co., et al.
84 N.E. 835, 835; 41 Ind.App. 647;

City of Indianapolis v. Miller, 80 N.E. 626, 168 Ind.
285, 287.

Words and Phrases (permanent Ed.), Vol. 3, pages 227 to 230.

In the following cases it was held that an alley is a narrow street;

Asbury vs. Kansas City, 144 S.W. 127, 128; 161 Mo. App. 496;

Bellevue Gas & Oil Co. v. Carr, 61 Okla. 290; 161 Pac. 203, 205;

Bailey v. Culver, 12 Mo. App. 175.

In the following cases it was held that the word "alley" is synonymous with "road";

Re: Sharrett's Road, 8 Pa. (8 Barr) 89, 92;

Talbott vs. Mason, 115 N.W. 916.

In Abbott vs. Duluth, 104 Fed. 833, and in Duluth v. Abbott, 117 Fed. 137, it was held that the words "public roads and highways" include streets, avenues,