

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

lanes and alleys in cities and villages.

In Burton v. Chicago, 86 N.E. 93, 94; 236 Ill. 383, the Court said, page 96:

"* * * The words 'streets' and 'alleys' are constantly used in collocation, and in the legislation of the state are nearly always met with together. The method of establishment and vacation, the character of the title acquired and the trust upon which it is held, the kind of use, the manner of improvement, the jurisdiction and power of the municipality as well as its liabilities, are identical in the case of streets and of alleys".

3 Corpus Juris Secundum 886 states:

"The word (alley) has reference more particularly to the ways or thoroughfares of towns and cities, and when not qualified by the term 'private', is conventionally understood in its relation to towns or cities as a narrow street, passage, or way in common use, and in this connection an alley has been defined as a narrow passage, street or way in a city."

See also McQuillin, Municipal Corporations (2nd Ed.), Vol. 4, Section 1389, and Vol. 7, Section 2925.

The law in Maryland seems to be that if alleys are acquired by dedication or condemnation they are public highways. SEE Baltimore City vs. Rosenthal, 102 Md. 298, at page 305, by which decision the Maryland courts seem to have adopted the interpretation as quoted herein from Elliott on "Roads & Streets", Section 27.

In Baltimore City vs. Gail, 106 Md. 684, 690, the Court pointed out that the Acts of 1901, Chapter 150, amendatory of the Annexation Act of 1888, provides that the words "avenues, streets and alleys" were therein used interchangeably.

The only thing that gives us any concern about the problem before us is the well settled principle that all statutes creating exemptions are to be strictly construed and Article 81, Section 7 definitely sets that out in its foreword. Nevertheless, it was apparently the attempt of the Legislature to add to the exemptions already given to religious, charitable, hospital, asylum and benevolent institutions by relieving them of special assessments which were not legally taxes and hence did not