

Mr. G. V. Walters, Highways Engineer

(continued)

Church properties, above mentioned, from the payment of State and City Real and Personal Taxes based on the fact that it is a religious institution.

In regard to alley paving exemptions, sub-paragraph (28), Section 9, of Article 81 of the Annotated Code (1957), entitled "Certain institutions exempt from street assessments in Baltimore City", provides:

"All buildings, equipment and furniture of hospitals, asylums, churches, places of worship, charitable and benevolent institutions, or the grounds appurtenant thereto, in any county, city or incorporated town of this State, shall be exempted from the payment of any assessment for the opening, grading, macadamizing and paving of any road or street in said county, city or incorporated town; and any such assessment now levied against any such property, and not collected is hereby cancelled. Provided that this section shall only apply to Baltimore City."

The constitutionality of this Sub-paragraph was upheld in Church Home and Infirmary vs. Mayor and City Council of Baltimore, 178 Md. 326 (5/23/40), involving the widening of a street abutting the Appellant's hospital, and the Court found that the said hospital, a charitable corporation, was a proper exempt party thereunder.

The right of the City, through its Charter, to provide by ordinance for the paving of alleys found in disrepair and assess the cost thereof, in whole or in part, upon property binding thereon according to such rule or basis as it may determine, was upheld in Maryland and Pennsylvania Railroad Co. vs. Nice, 185 Md. 429 (12/18/45). The Court, quoting the Church Home case, supra, stated that while the Legislature exempted the institutions named in sub-paragraph (28), it had not exempted railroads from any such assessment. The Court went on to find, however, that since, in this case, the railroad use was not specially benefited by the paving of the alley and the assessment