

Mr. G. V. Walters, Highways Engineer

(continued)

against it could not be sustained. This office has in the past followed the above and other rulings of the Court of Appeals in applying the aforementioned provisions of sub-paragraph (28).

I refer you to the following letters from Mr. George W. Baker, Jr., Deputy City Solicitor, and Mr. Lloyd G. McAllister, Chief Assistant Solicitor, Real Estate Division, to your office:

1. 7/3/62 - Norcroft Women's Club, Inc. - Alley
(This alley is the same alley involved herein)
2. 4/30/62 - Md. T. B. Association - footway.
3. 7/28/59 - Baltimore League for Crippled Children and Adults, Inc. - alley.
4. 2/25/55 - Church of the Redeemer - alley.

We have also ruled that if an exempt institution joins in a petition requesting paving of a footway, street, lane or alley, it has waived its exempt status and is committed to the payment of any charges assessed therefor. In the matter herein under discussion, as in the Maryland and Pennsylvania case, supra, the alley was found in disrepair and the paving was done by the City without any request, participation or commitment by the Church or other abutting owners. Your attention is directed to Mr. Baker's letter, No. 1, above mentioned, which concerns the same alley herein involved and exempts the Women's Club from the payment of the paving charge.

We have further ruled in line with the Maryland and Pennsylvania case, supra, that an alley paved, along with the paving of any road or street, as specified in sub-paragraph (28), is a proper subject for an assessment exemption, thereunder.

There is no doubt that the Northwood Appold Methodist Church and/or the Trustees, by virtue of its present and past religious nature enjoys an exempt status from the payment of State and City taxation as to its entire property consisting of four lots of ground and improvements thereon hereinbefore discussed