

Mr. G. V. Walters, Highways Engineer

(continued)

by virtue of sub-paragraph (4), Section 9, of the Exemption Statute, which provides:

"Churches, parsonages, etc. - Houses and buildings used exclusively for public worship, and furniture contained therein, and any parsonage used in connection therewith and the grounds appurtenant to such houses, buildings and necessary for the respective uses thereof." (Emphasis supplied)

It appears, therefore, that the only question for determination here is whether the Church's exemption from a paving assessment of an alley which lies adjacent to and abuts the main Church property, itself, applies to Parking Lot No. 2 (including Parking Lot No. 1 if subsequently assessed for paving under the same circumstances) since it is separated by a public highway and located across the street from the main part of the Church, itself. In other words, do these parking lots, under the language of said sub-paragraph (28), qualify as "grounds appurtenant thereto" entitling the Church to an exemption from the assessment of any alley paving charges.

The definition section of the Exemption Statute (para. 2) fails to define "appurtenant", and there are no Court of Appeals decisions which attempt to define or specifically discuss the word. The Court in Bullis School, Inc. vs. the Appeal Tax Court for Montgomery County, 207 Md. 272 (5/16/55), in deciding that a farming operation carried on by a boys' military preparatory school was not a necessary use for educational purposes under sub-paragraph (8), found it unnecessary to discuss the point raised by the appellee as to whether the operation can be said to be appurtenant to the educational use. This case is somewhat similar to the matter at hand - that the school buildings and grounds were separated from the farm which was located about seven miles therefrom.