

Mr. G. V. Walters, Highways Engineer

(continued)

There was a later case between these parties in 218 Md. 588 (1/20/59) involving an earlier exemption from taxation as to thirty-four acres of this farm land for the years 1950, 1951 and 1952 granted the school and upheld by the Circuit Court of Montgomery County. For 1953, however, the County assessed the entire tract, and the State Tax Commission upheld the assessment. The trial court reversed the State Tax Commission on the theory that there was estoppel by judgment as to the exemption and the Appeals Court affirmed this ruling.

In the case of the Morning Cheer, Inc. vs. Board of County Commissioners for Cecil County, 194 Md. 441 (2/9/50), the Court in deciding a claimed exemption from real estate taxes of a religious corporation's Retreat center containing 227.25 acres, where members of the public could come and participate in a program of religious activities for a ten-week period during the summer, overruled the Tax Commission's allowance for the exemption of only one acre and held that the entire amount of the cleared land of thirty-five acres is clearly necessary for the use of the buildings and public worship and the residence of the Pastor. The Court went on to say that the grounds appurtenant, therefore, to these buildings are not limited to one acre around the Church and the lot and residence used as a parsonage. This case, while not in point here sets forth the proposition which appears to be prevalent in all tax exemption cases reviewed - that is, that the exemptions allowed by the State are for property, and it is necessary to decide in every given case what is the primary use to which the property of the exempt institution is being put. This prevailing view is strongly adhered to in the recent case of the Maryland State Fair and Agricultural Society, Inc. vs. Supervisor of Assessments of Baltimore County, decided June 14, 1961, and reported in 225 Md. 574. Baltimore County sought to tax that portion of the Timonium Fair Grounds which was used for horse racing. The evidence showed that profits made from racing were used to support the educational features and this