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July 21, 1966

Mr. Richard L. Steiner, Director
Baltimore Urban Renewal and Housing Agency
10 N. Calvert Street
Baltimore, Maryland 21202

Re: 304 Robert Street, owned by the
Church of Jesus Christ Apostolic -
Basis for appraisal if taken by
eminent domain
Our File No. 113188

Dear Mr. Steiner:

You have requested our opinion with reference to the question of whether the premises described herein must be valued as provided in Article 33 A, sec. 5 (d) of the Annotated Code of Maryland (1957) which relates to the valuation of certain church properties. As we understand the facts, the property in question is a former row house dwelling which has been converted for certain religious purposes. The first floor is used as a place of worship. The second floor contains bedrooms, dining rooms, kitchen and baths, and is used by visiting guests of the church.

Section 5 (d) of Article 33 A, supra, provides as follows:

"(d) Churches. - The damages to be awarded for the taking of a structure held in fee simple, or under a lease renewable forever, by or for the benefit of a religious body and regularly used by such religious body as a church or place of religious worship, shall be the reasonable cost as of the valuation date, of erecting a new structure of substantially the same size and of comparable character and quality of construction as the acquired structure at some other