

prove it. He feels that so far as the county units of the Maryland National Guard are concerned, the purpose of the bill can be accomplished through executive orders, without the necessity of any new legislation.

The bill will be vetoed.

TAX EXEMPTIONS.

Senate Bill No. 86 (Ch. 29) exempts the property of the Loats Female Orphan Asylum of Frederick from State taxation so long as it is used for asylum and school purposes.

House Bill No. 512 (Ch. 257) exempts the real estate of the Evangelical Lutheran Church in Garrett County from State and county taxation so long as no revenue is derived therefrom.

House Bill No. 588 (Ch. 377) exempts the property of the Peter Gray Orphan Home and Mechanical Institute of Washington County from State, county and municipal taxation so long as the same is used for orphanage purposes.

Under the decision of the Court of Appeals, *Baltimore City vs. The Starr M. E. Church*, 106 Md. 281, these measures are all unconstitutional, because the General Law provides exemptions for institutions of this character, and these are special laws on a subject covered by the General Law, which the Constitution prohibits.

These bills will all be vetoed.

WESTMINSTER.

(Chapter 133)

Ordinarily, I am not disposed to veto a local measure which is advocated by the County Senator and Delegates, but after a good deal of consideration I have concluded to veto Senate Bill No. 176 (Ch. 133), extending the limits of Westminster, because its terms seem to me obviously unfair.

The area which the bill seeks to annex embraces about 732 acres. It includes several small settlements which are already on State roads, but is mostly farm land. It is said that about 300 people live in this area and that practically all of them are opposed to the bill.