

1970

VETOES

~~Area.~~ IN BALTIMORE COUNTY AND USED FOR CERTAIN PURPOSES.

May 31, 1972.

Honorable Thomas Hunter Lowe  
Speaker of the House of Delegates  
State House  
Annapolis, Maryland 21404

Dear Mr. Speaker :

In accordance with Article II, Section 17, of the Maryland Constitution, I have today vetoed House Bill 764.

This bill exempts from county taxation the property owned by the Towson Presbyterian Church known as the Bee Tree Retreat Area.

The Attorney General has advised me that House Bill 764 is of doubtful constitutionality, as being in possible contravention of Article 15 of the Maryland Declaration of Rights, based upon the decision of the Court of Appeals in *Baltimore City v. Starr Church*, 106 Md. 281 (1907). For the reasons given in the attached copy of the Attorney General's opinion, which is to be considered a part of this message, I have decided to veto House Bill 764.

Sincerely,

/s/ MARVIN MANDEL,  
Governor.

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Letter from the Attorney General on House Bill No. 764

May 2, 1972.

The Honorable Marvin Mandel  
Governor of Maryland  
State House  
Annapolis, Maryland 21404

Re: House Bill 764

Dear Governor Mandel:

We approve the form of House Bill 764, but we wish to point out certain constitutional problems which may exist with respect to it. House Bill 764 purports to exempt from county taxation a specific parcel of real property owned by the Towson Presbyterian Church in Baltimore County known as Beetree Retreat. Presumably this exemption was deemed necessary because the property did not fall within the class of property exempted by Article 81, Section 9(4) of the Annotated Code of Maryland, namely, "Houses and buildings used exclusively for public worship, and the furniture contained therein, and any parsonage used in connection therewith, and the grounds appurtenant to such houses, buildings and parsonages and necessary for the respective uses thereof."

We are not prepared to say whether the assumption that this retreat does not qualify under the existing exemption provision is necessarily true. Depending on the facts of the situation, a religious retreat may qualify for a property tax exemption, and we refer you