File No. 25126

Baltimore, February, 1920.

M E M O

1. Has the City the right to tax poles on a public highway

13489 in the new annex,

(a) City holding street in fee,

(b) By dedication?

2. Has the City the right to tax poles on a public highway in the new annex prior to January 1st, 1919?

3. How can penalty of $10.00 on each pole provided in the ordinance for failure to list same for taxation be recovered?

In answer to the first and second questions, the City has the right to tax poles in the new annex, irrespective of whether beds of streets are held in fee or by dedication.

> "The Mayor and City Council of Baltimore shall have power to regulate use of streets, lanes and alleys in the City of Baltimore by railway or other tracks, gas or other pipes, telegraph telephone, etectric light or other wires, and poles, in, under, over or upon the same and may require all such wires to be placed under ground after such reasonable notice as they may prescribe."

Acts of 1890, Ch. 273, known as Sec. 819-A,
Passed and approved April 3, 1890.

There is nothing in the above as to dedicated streets or otherwise.

On April 20th, 1893, the Mayor and City Council passed an ordinance which imposed a tax of $2.00 on each telegraph, telephone, etc., pole which should be used on any of the streets, lanes or alleys of the city and it further provided means of collection and penalties for failure to furnish list of poles to city authorities.

Code, Art. 41, sec. 38-43. - pp. 1210.

The validity of the above ordinance was upheld by the Court of Appeals and the United States Supreme Court.