

File No. 46845 Continued

See: McCulloch vs. Maryland, 4 Wheat. 316
Van Brooklyn vs. Anderson, 117 U.S. 151.

But although this exemption must be accorded to the means and instrumentality employed by the United States Government, it is not extended to the property of individuals within the State, even though such property is at times devoted in use to carrying out an acknowledged function of the federal government.

See: McCulloch vs. Maryland, *supra*,
Osborne vs. Bank of U. S., 9
Wheat. 738, 767.

Compare: Dyer vs. Melrose, 197 Mass. 99,
affirmed 215 U. S. 594.

By certain sections of Article 96 of Bagby's Code, provision is made for the ceding of the jurisdiction of Maryland to the United States of property acquired by the United States in Maryland for governmental purposes, and by Section 18 of Article 96 it is provided:

"All the lands that may be condemned under the provisions of this article, and the buildings and improvements erected or to be erected thereon, and the personal property of the United States, and of the officers thereof, when upon said land, shall be exonerated and exempted from taxation for state and county purposes, so long as the said land shall continue to be owned by the United States and used for any of the purposes specified in this article, and no longer".

The same provision is made by Section 21 of Article 96, applicable to land acquired by the United States by purchase. It appears that Camp Holabird was acquired from private owners by the United States Government pursuant to authority contained in Act of Congress, approved July 2nd, 1917, as amended by Act of Congress, approved April 11th, 1918, and therefore, the above quoted sections of Bagby's Code was applicable to Camp Holabird.

I am of the opinion, therefore, that all of the automobiles in question are taxable, except the automobiles belonging to officers of the United States "when upon" the land of Camp Holabird.

We are next confronted with the proper definition of the term "officers of the United States". Since this is a tax exemption statute it should be strictly construed. Hence I construe this term to have the same meaning as the same term when used in the federal constitution. Officers of the United States, in the constitutional sense, are officials of the United States Government appointed by the President or by one of