

File No. 46845 Continued

the members of the President's Cabinet or by one of the United States Courts.

See: United States vs. Mouat, 124 U. S. 303
(Navy Paymaster Clerk not an officer).

United States vs. Moore, 95 U. S. 760
(Passed Assistant Surgeon in United States Navy is an officer).

United States vs. Germaine, 99 U. S. 508
(Surgeon appointed by Commissioners of Pensions not an officer).

United States vs. Hartwell, 6 Wall 385.

I am of the opinion that the officers of the United States Army stationed at Camp Holabird, since they are commissioned by the President of the United States, are "officers of the United States" within the meaning of the Maryland Statute.

See: Report and Official Opinions of the
Attorney General (Maryland 1920)
Volume 5, page 499.

By the same process of reasoning, I conclude that the enlisted men stationed at Camp Holabird are not officers of the United States.

Even as to property of officers, the exemption extends merely to property "when upon" Camp Holabird. I believe this term to mean when the tangible personal property may be said to have a situs upon the reservation. I have not yet been informed whether or not the automobiles in question are usually kept in garages located upon the reservation. If they are, I believe they would have a taxable situs at Camp Holabird even though they are sometimes driven by their owners and used off of the reservation.

My conclusion is that automobiles owned by commissioned officers of the United States Army and ordinarily kept upon the United States reservation at Camp Holabird are exempt from State and City taxation, but that all other automobiles in question are taxable.

Very truly yours,

(Signed) JOHN HENRY LEWIN
Assistant City Solicitor

JHL-C.