

R. E. Lee Marshall, Esq., City Solicitor (cont'd)

year. His contention is that the distinction between Manufacturing companies in the Old City Limits and in the New Annex, in that the latter do not have to apply for an exemption, has been removed by the Acts of 1929, Chapter 226, Section 7. That Act, as set out in Article 81, Section 7, of the 1935 Supplement to the Code of Public General Laws, is as follows:

"The following shall be exempt from assessment and from state, county and city taxation in this State, each and all of which are exemptions to be strictly construed:

"(25) Tools (including mechanical tools), implements, whether worked by hand, steam or other motive power, machinery, manufacturing apparatus or engines used in manufacturing, whether temporarily idle or not, in any county (including the City of Baltimore) in which by law, resolution or ordinance the same are or may be exempt from county or city taxation; and the . . . Mayor and City Council of Baltimore are hereby authorized to pass such resolution or ordinance.

"(26) Raw materials on hand and manufactured products in the hands of the manufacturer in any city and/or county in which by law, resolution or ordinance the same are or may be exempt from county and/or city taxation."

It will be noted that the exemptions as outlined above are to be strictly construed. It will be further noted that the specific articles mentioned in Sub-section 25 and 26 are limited to those articles exempted by city ordinances. The ordinance providing for the manufacturer's exemption in Baltimore City was No. 462 of 1919, codified as Article 46, Section 84, of the Baltimore City Code of 1927. That ordinance specifically provides that anyone entitled to an exemption should make application therefor to the Appeal Tax Court (now, to the Bureau of Assessment, since the passage of Ordinance No. 595 on April 23, 1934). It is further provided that properties once exempted shall continue to be exempt from year to year, without any further application.

Arundel-Brooks Concrete Corporation has obtained the exemption for 1937 and for subsequent years, under Article 46, Section 84, of the Baltimore City Code. In my opinion, there is no way for the tax for 1936 to be abated.

Very truly yours,

(signed) CHARLES R. POSEY, JR.

Assistant City Solicitor

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