

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

be conferred by ordinance or charter amendment. By Ordinance No. 595, effective April 23, 1934, Article 46, Sections 1 to 30, 81, 82 and 85 of the Baltimore City Code were repealed and new Sections 1 to 30-B were enacted. The new Section 18 is pertinent to these cases. It reads:

"The rights and powers granted and the duties, functions and obligations imposed upon the Appeal Tax Court, under * * * Sections 80, 83 and 84 of Article 46 of the Baltimore City Code (1927 Edition) are hereby transferred to and imposed upon the Bureau of Assessments * * *."

Hence, this ordinance specifically gives to the Bureau of Assessment the right to grant manufacturer's exemptions and incorporates the clause of Article 46, Section 84, which provides that the properties once exempted shall continue exempt, without further application.

Article 46, Section 12, of the Baltimore City Code provided that:

"The Appeal Tax Court may correct errors discovered on the assessment books in the description of property, in the ownership of property, and errors in calculation * * *."

This section was repealed by Ordinance No. 595, of 1934, and was not reenacted. However, Section 164-A of the Charter provides as follows:

"The Appeal Tax Court of Baltimore City shall have the power at any time to value and assess all personal property and to revise such valuations and assessments, and to value and assess and revise all valuations and assessments of real property in said City, and to lower or increase said assessment of real or personal property."

This Charter provision is reenacted verbatim as Section 4 of Ordinance No. 595, supra, with the exception that the words Bureau of Assessment are substituted for Appeal Tax Court.

My opinion is that the Bureau of Assessment should revise its valuation and assessment of the properties of these four corporations so as to allow them the manufacturer's exemption, and certify such exemption to the State Tax Commission.

Very truly yours,

(signed) CHARLES R. POSEY, JR.

Assistant City Solicitor