

File No. 98482

February 10, 1959

Mr. John J. Ghingher, Treasurer
Bureau of Receipts
Municipal Building
Baltimore - 2, Maryland

Dear Mr. Ghingher:

By letter dated February 4, 1959, you requested an opinion of this office relative to the proper application of the Sewer Service Tax in connection with a property owned by a blind person which has been assessed at \$10,000.00 for general tax purposes.

Section 90 (b) of Ordinance No. 1742, approved December 19, 1958, which imposes the so-called Sewer Service Tax, provides that:

"The tax imposed hereunder shall not apply to * * * any other legal entity whose land or buildings, or both, are exempt from taxation by the City under the provisions of Section 9 of Article 81 of the Annotated Code of Maryland (1957 Edition) as it now stands or as it may hereafter be amended from time to time."

Section 9 (35) of Article 81 states:

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

"(35) (a) * * * The dwelling house and the lot or curtilage whereon the same is erected of any blind person shall also be exempt from taxation, up to an assessed valuation of \$6000, in any instance; * * * . Such exemption shall be in addition to any other exemption of such person's real and personal property which now is or hereafter shall be prescribed or allowed by the Constitution or by law, but no taxpayer shall be allowed more than one exemption under this subsection.

"(d) "Dwelling House," as used herein shall mean any one-family or two-family building or structure owned and occupied by a claimant as his legal residence in this State, and includes any outhouses or appurtenances belonging thereto or usually enjoyed therewith."

It appears to be clear that the dwelling house, as defined in the statute, of a blind person is exempt from City taxation up to an assessed valuation of \$6,000 in any instance, and that the law requires that any such exemption must be strictly construed. It