

File No. 100813

June 4, 1959

Mr. C. Meredith Boyce, Treasurer
City Hall
Baltimore - 2, Maryland

Dear Mr. Boyce:

Inasmuch as the Sewerage Engineer has furnished directly to this office the information which we requested from your office under date of May 4, 1959, as well as other needed data, we are now in a position to consider the claim of the Sun Cab Company that it is exempt from the Sewer Service Tax on that portion of the water which is used by it to wash cabs and which is discharged into Jones' Falls by means of a corrugated iron pipe leading from the property of the Cab Company to an open grease coated ditch, thence through the ditch to a large terra cotta drain which empties into Jones' Falls.

Ordinance No. 1742, approved December 19, 1958, which imposed the Sewerage Service Tax effective January 1, 1959, provides in Section 89 that the tax is imposed for the use of, and the services rendered by, the plants, properties, works, systems or facilities, or any part thereof, which are owned or controlled by the City and which are used or useful in connection with the collection, treatment or disposal of sewage, waste and storm water, but that the tax shall not apply to properties which do not discharge sewage or industrial waste, or used or waste water, into the City's sewerage facilities or any part thereof.

Paragraph (14) of Section 6 of the Charter of Baltimore City (1949 Edition) authorizes the Mayor and City Council of Baltimore:

"To make such improvements in connection with Jones' Falls as in its judgment are desirable, and for this purpose to change the course, lines, depth and boundaries of said stream, in whole or part; to compel any person owning property binding on Jones' Falls, within the limits of the city, to wall up such property, so far as the same may bind on the Falls, with a good and sufficient wall to such height as in its judgment the public good may require, so as to secure the same and the adjacent property from the danger of being inundated with water; to compel any person to rebuild or repair any wall owned by him binding on the Falls within