

Mr. C. Meredith Boyce, Treasurer (continued)

Falls from Kelly Avenue in Mt. Washington in a southerly direction for a distance of 1900 feet, and in 1936 the City did other work in the Falls extending from Kelly Avenue to the northern boundary line of Baltimore City, and in addition, from time to time, the City has constructed numerous storm water outlets at various locations along the length of the Falls within the City limits which empty into the Falls.

In view of the extensive construction work which has been done by the City in Jones' Falls and the discharge of the many storm water drains constructed by the City into the Falls, under the ruling of Judge Nice in the Industrial Enterprises case, there seems to be no doubt that the City has adopted and is actually using Jones' Falls as a part of its storm water sewer system.

As heretofore pointed out, the tax is imposed for the use of, and the services rendered by, the plants, properties, works, systems or facilities, or any part thereof, of the City which are used or useful in connection with the collection, treatment or disposal of sewage, waste and storm water, and the waste water involved in this case is being discharged into a part of the City's storm water sewer system and in due course, together with other waste and storm water, goes through the Jones' Falls Conduit.

In view of the foregoing, we are of the opinion that the Sun Cab Company is not entitled to the exemption claimed by it but, on the contrary, it is liable to pay the tax in question based on the amount of water used by it for washing cabs and which is discharged into Jones' Falls.

If you deem it necessary to further discuss this matter, we shall be glad to do so at your convenience.

Very truly yours,

/s/

HUGO A. RICCIUTI
City Solicitor

/s/

WILLIAM H. MARSHALL
Assistant City Solicitor

WHM:LN

cc: Mr. George A. Carter
Director of Public Works

Mr. John J. Hunt
Sewerage Engineer