tonnage, or to find out whether large enough to come under just tonnage, law or not. The above reasons will explain. I hope satisfactorily, the cause of the small receipts from that class of vessels known as canal boats.

Respectfully,
Chas. H. Nicolai. Harbor Master
2nd district

Mr. Heintze submitted the following resolution which was read.

Resolved by the Second Branch of the City Council. That the City Counsellor be and he is hereby requested to ascertain, and report to this Branch what decision the City Court made on the appeal upon assessments of church property for benefits in the opening of Fayette and Gilmans streets.

On motion of Mr. Heintze, the resolution was read a second time, by special order, and adopted by the following vote, the yeas and nays being required by Mr. Heintze

Yeas - Messrs. President. Harney. Herring Rick. Heintze. Gudm. Helm. Perkins and Sullivan - 9.

Nays - Mr. Berliner - 1.

The President laid before the Branch the following communication from the City Counsellor.

Baltimore, May 29. 1888

To the President and Members of the
Second Branch of the City Council

Gentlemen -

In answer to the enquiry "what decision the City Court made on the appeal from assessments of church property with benefits in the opening of Fayette and Herman streets", I reply that Judge Blake in 1866 decided in regard to Fayette street that church property in the opening of that street was exempt by law from an assessment with benefits

I have been unable to learn what was decided in the case of Herman street, as the clerk failed to find the papers.

In the matter of widening Ray street or Belair avenue, on 8th of May, 1882, Judge Stump filed an opinion in writing, in which he discussed the question whether the right exists to assess church property with benefits for opening streets, and arrived at the conclusion that there is no such right and that such property was exempt by law - the same doctrine has been held in regard to Broadway by the City Court.

The decisions, however, were all made previous to the determination of the case in 7th Maryland reports, which was given in the year 1883 - and reference to which I have already given. This decision of the Court of Appeals appears to me to conflict with those given by the City and Criminal as there can be no essential difference between opening and paving streets with reference to the principle under consideration, as in both instances the assessment is for benefits - upon which consideration it is that the courts have decided that it does not fall within the meaning of the exemption from taxation granted to church property - because the courts say it is not a tax within the true interpretation of that term, as they receive benefits in return for what is exacted from them.

Respectfully, your obedient servant
P. L. Dulaney. City Counsellor.

The First Branch returned ordinance No. 28 of the revised ordinances, endorsed "will pass with proposed amendments".

Amendments proposed.

Amend the first section, by inserting in the tenth line between the words "that" and "the", the words "it shall be the duty of."