Tuesday March 26th 1838

The Council met pursuant to adjournment present P. Morris Esqr President and all the Members —

A Report & Resolution authorizing the City to pay for the Rail way in Howard Street for which the United Hose Company have been assessed, —

A Report & Resolution in favour of William Dawson,

A Report & Resolution in favour of James Salmond,

A Report & Resolution in favour of Shipley & Sister

A Report & Resolution on the petition of Michael Warner and others and

A Report & Resolution relative to reducing the width of Holland Street, were received from the first branch which were severally read a first and by special order the second time, concurred in and returned to the First Branch —

A Report & Resolution relative to additional Fire plugs was received from the first branch which was read a first and by special order the second time.

Mr Lucas proposed as an amendment to add in the 8th line "one at the Intersection of Market & Green Streets & strike out of 52 to & insert 4000 which was concurred in & the Resolution as amended returned to the first branch

Mr Lucas from the joint committee of Ways & Means submitted the following Report & Resolution and a Bill entitled "An Ordinance to provide for a Loan" which were read and on motion laid on the Table —

The joint Committee of Ways & Means upon a view of the pecuniary demands upon the corporation and the inadequacy of its resources to meet those demands, came to the conclusion at an early period of the present session, that it was necessary to resort

to

to some new mode of Taxation which would include property of all kinds and descriptions, thus enabling us to provide for the expenses of the City without imposing to oppressive a burthen on the real Estate of its Citizens —

Here attention was then directed to the best mode of accomplishing this object.

The corporation of Baltimore depending for its existence and its powers upon acts of the General Assembly of Maryland, it became necessary to examine those acts for the purpose of ascertaining the extent of our power of Taxation. — The Committee having made this examination were of opinion that the Legislature has invested the Corporation with ample power to include in an assessment all the property real and personal within the City without respect to the exceptions made in the last general assessment bill of the State, or in other words that the Mayor and City Council of Baltimore might Tax any thing which could rightfully be taxed by the State of Maryland. — In this opinion they were confirmed by what they considered respectable and competent legal authority. — They accordingly reported a bill for a new assessment of all the property within the City, which Bill has passed the first and is now before the second Branch of the City Council. — In the discussion of this subject before the Branch the power of the Corporation to impose a Tax on property excepted from the last general assessment of the State has been called in question, and it has been doubted by such high authority that this Committee, altho' they have by no means changed their opinion, that the grant of the power may be fairly deduced from the Legislative enactments on this subject, deem it inexpedient to attempt its exercise while there is a doubt to dispute. — They therefore recommend that the expedient of Loans be again resorted to for the present year, & that the joint committee of Ways & Means be instructed to prepare & submit to the City Council at its next annual Session a Memorial to the Legislature, praying that authority be granted to the Mayor and City Council of Baltimore to pass such Ordinances as may

be