

qualified from holding any office of trust or profit in this State.

SEC. 51. The personal property of residents of this State shall be subject to taxation in the county or city where the resident *bona fide* resides for the greater part of the year, for which the tax may or shall be levied, and not elsewhere, except goods and chattels permanently located, which shall be taxed in the city or county where they are so located.

Taxation of personal property.

[SEC. 51. The personal property of residents of this State shall be subject to taxation in the county or city where the resident *bona fide* resides for the greater part of the year for which the tax may or shall be levied, and not elsewhere, except goods and chattels permanently located, which shall be taxed in the city or county where they are so located, but the General Assembly may by law provide for the taxation of mortgages upon property in this State and the debts secured thereby in the county or city where such property is situated.]*

Taxation of personal property.

Hopkins vs. Baker, 78 Md., 363. *Faust vs. Building Association*, 84 Md., 186. *B., C. & A. Ry. vs. Wicomico Co.*, 93 Md., 113. *City vs. Safe Deposit and Trust Co.*, 97 Md., 659. *Baltimore City vs. Allegany Co.*, 99 Md., 1.

SEC. 52. The General Assembly shall appropriate no money out of the Treasury for payment of any private claim against the State exceeding three hundred dollars, unless said claim shall have been first presented to the Comptroller of the Treasury, together with the proofs upon which the same is founded, and reported upon by him.

Private claims.

SEC. 53. No person shall be incompetent, as a witness, on account of race or color, unless hereafter so declared by Act of the General Assembly.

Witnesses.

SEC. 54. No county of this State shall contract any debt, or obligation, in the construction of any railroad, canal, or other work of internal improvement, nor give, or loan its credit to or in aid of any association, or corporation, unless authorized by an Act of the General Assembly, which shall be published for two months before the next election for members of the House of Delegates in the newspapers published in such county, and shall also be approved by a majority of all the members elected to each House of the General Assembly, at its next session after said election.

Counties forbidden to contract debts without authority.

Baltimore & Drum Point Railroad Company vs. Pumphrey, 74 Md., 86. *Baltimore & Eastern Shore R. Co. vs. Spring*, 80 Md., 510.

*Thus amended by Chapter 426, Acts of 1890, ratified by the people November 3, 1891.