

ARTICLE LXXXI.

REVENUE AND TAXES.

State, County and Municipal Taxes.

1. To be levied upon the assessments.

Valuation and Assessment.

2. What property shall be assessed.
3. Foreign public securities to be assessed.

Exemptions.

4. What property shall be exempt.
5. How exemption of grave-yard and cemetery, obtained.
6. Fifteen acres of land purchased for erection of monuments and parks in memory of soldiers in our civil war to be exempt from taxation.
7. Persons assessed for less than \$100 not to pay any tax.

Mode of Valuation and Assessment.

8. Duty of assessors.
9. Compensation of collectors and assessors.
10. Clerks shall transmit annually to county commissioners or appeal tax court list of alienations of property and judgments; not applicable to certain counties.
11. Registers of wills shall transmit annually a summary account of all successions.
12. Discovered property to be assessed by county commissioners or appeal tax court.

13. Commissioner of land office shall in like manner transmit to county commissioners or mayor of Baltimore list of certificates ready for patent.
14. Allenees to be chargeable with assessment.
15. County commissioners and appeal tax court empowered to correct assessments, when.

Assessment—Abatements and Additions.

16. Proceedings upon applications for abatement.
17. Applicants to be interrogated on oath.

Appeals.

- 18-19. Right of appeal from assessment of property.
20. Excess of tax to be allowed appellant when his appeal is sustained.

Assessment—Removals of Property.

21. Parties removing to the state or changing residence within the state shall give account of their property.
22. Penalty.
23. Notice by county commissioners or appeal tax court to authorities of place to which property has been removed of such removal.

The re-assessment act of 1910, ch. 300 (p. 251), not having been passed as an amendment of or addition to the public general laws, and being by its terms inapplicable to Baltimore city and Worcester and Somerset counties, is omitted. Moreover, sections 1 to 26 of the act of 1910, ch. 300, are of a temporary character, and presumably have been completely executed—see *Anne Arundel County v. Sugar Refining Co.*, 99 Md. 490.