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| <p>205. Appointment of assessors; their duties.</p> <p>206. Acts prior to April 11, 1902, not invalidated by provisions of sections 204 and 205. Baltimore county excepted.</p> <p>207. Taxation and assessment of certificates of indebtedness issued by any individual or firm, where to be assessed. Measure of assessment thereon.</p> <p>208. Refusal to give bonds to be <i>prima facie</i> evidence of intention to evade payment of taxes.</p> <p>209. Exceptions and provisos.</p> <p>210. Contents of lists shall not be disclosed.</p> <p>211. Taxation of shares of building associations.</p> <p>212. Situs of rolling stock of railroad companies for purposes of taxation.</p> <p>213. Payment of tax on mortgages by railroad companies.</p> <p>214. Assessment and taxation of corporate bonds, certificates of indebtedness, etc.</p> <p>215. Bonds and personal property to be taxed to equitable owners.</p> <p>216. Assessment and taxation of bridges and tunnels.</p> <p>217. Shares of stock in any bank (other than national bank) doing business in this state, how valued and assessed.</p> | <p style="text-align: center;"><b>Distilled Spirits.</b></p> <p>218. Taxation upon.</p> <p>219. Distillers to report to tax commissioner.</p> <p>220. Valuation of such spirits to be made by state tax commissioner and mailed to appeal tax court and county commissioners; duty of county commissioners and mayor and city council of Baltimore to impose state tax thereon.</p> <p>221. Appeal by distiller from valuation.</p> <p>222. Quarterly reports of the delivery of such spirits to be made by distiller.</p> <p>223. Spirits shall not be removed until tax is paid.</p> <p>224. Making false report; penalty.</p> <p>225. All necessary information must be given by distillers; penalty for refusal.</p> <p>226. Person paying tax on such spirits shall have lien thereon.</p> <p>227. Reports and returns must contain description of such spirits.</p> <p>228. Tax commissioner to prescribe forms and blanks for such reports and returns.</p> <p style="text-align: center;"><b>State Auditor.</b></p> <p>229. Appointment; salary; bond of.</p> <p>230. Duties; bond of officers liable.</p> <p>231. Books and account of officers to be produced before; penalty.</p> <p>232. May be removed from office for failure to make annual report.</p> |
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### State, County and Municipal Taxes.

1904, art. 81, sec. 1. 1888, art. 81, sec. 1. 1860, art. 81, sec. 1. 1841, ch. 23.  
1874, ch. 483, sec. 1. 1896, ch. 120.

1. All state and county taxes and all municipal taxes shall be levied upon the assessments made in conformity with the provisions of this article and in conformity with all laws relating to revenue and taxes and not embraced in this article.

This section on its face contemplates the making of other assessments than that provided by the act of 1896, ch. 120. Neither the act of 1896, nor any of the sections of this article, confer authority upon a municipality to levy taxes for municipal purposes, nor do they provide the means of determining what town property shall be burdened with municipal taxes. The act of 1896, ch. 120, held not to repeal the mode of assessment provided by