

Taxation of real estate.

Real estate may be assessed at its real value without regard to mortgage liens or other incumbrances thereon. *Allen v. Harford County*, 74 Md. 295; *Tax Cases*, 12 G. & J. 117.

Where land belonging to the United States government and exempt from taxation, was conveyed to a dry dock company upon condition that a dry dock be constructed and that the United States have a perpetual right to the use of the same, and providing for a reverter under certain conditions, the interest of the dry dock company in the land and dock is taxable under this section. *Baltimore Dry Dock Co. v. Baltimore*, 97 Md. 103.

Where a railroad company held real property under a city ordinance providing for a formal lease for ninety-nine years, from the city to the company, the company was held to be the substantial owner and taxable on the leasehold interest. *Appeal Tax Court v. Western Maryland R. R. Co.*, 50 Md. 276.

As to the taxation of real estate of corporations, see also, sec. 162.

For cases involving the assessment and taxation of easements, see *Consolidated Gas Co. v. Baltimore*, 105 Md. 43; same, 101 Md. 542; *United Rys. Co. v. Baltimore*, 111 Md. 264.

Generally.

So long as a person continues to reside in a county, he is liable to taxation as a citizen thereof; and if the levy for the year is completed before he removes therefrom, he is chargeable with the taxes for that year. *Stoddert v. Ward*, 31 Md. 566.

The purpose of the act of 1874, ch. 483, section 2, was not to abridge but to enlarge the basis of taxation. Discrimination was made by said act as to the character of the debts liable to taxation. A claim held to be a debt or private security, and hence, taxable. *Buchanan v. Talbot County*, 47 Md. 292.

Under the acts of 1841, ch. 23, and 1852, ch. 337, property held by a trustee residing in this state, is property assessed to such trustee, he being the holder of the legal estate. (See, however, section 215). *Latrobe v. Baltimore*, 19 Md. 21. And as to the act of 1841, ch. 23, see *Gordon v. Baltimore*, 5 Gill 231.

The names of the owners of property must be ascertained before the assessment can be legally made. *Tasker v. Garrett County*, 82 Md. 154.

For cases involving the effect of a repeal of a particular tax law upon assessments and litigation pending thereunder, see *Appeal Tax Court v. Western Maryland R. R. Co.*, 50 Md. 275; *Appeal Tax Court v. Patterson*, 50 Md. 355.

For a case tracing the history of the law relative to the taxation of property held for life with a remainder over, see *Williams' Case*, 3 Bl. 254.

This section referred to in declaring invalid the act of 1900, ch. 579, purporting to apply to Allegany county. *Baltimore City v. Allegany County*, 99 Md. 5.

This section referred to in declaring invalid the general assessment act of 1874, ch. 514. *Maxwell v. State*, 40 Md. 288.

This section referred to in construing the acts of 1876, ch. 260, and 1878, ch. 413 (repealed and re-enacted by the act of 1880, ch. 122). *Appeal Tax Court v. Rice*, 50 Md. 314. And see *Bonaparte v. State*, 63 Md. 474 (affirmed in 104 U. S. 592).

The proviso at the end of this section referred to in upholding the validity of section 218, *et seq.* *Hannis Distilling Co. v. Baltimore*, 114 Md. 673. (And see *Hannis Distilling Co. v. Baltimore*, 216 U. S. 285).

This section referred to in construing section 94—see notes thereto. *Simpson v. Hopkins*, 82 Md. 491.

This section referred to in construing section 214—see notes thereto. *National Bank of Baltimore v. Baltimore*, 92 Fed. 239 (affirmed in 100 Fed. 24).

See sections 4 and 162 and notes.

As to the remedy in case of an illegal assessment, see notes to sections 158 and 163.