

Academy, 50 Md. 352; Appeal Tax Court *v.* Baltimore Cemetery Co., 50 Md. 435.

The fact that only a portion of a graveyard is occupied by graves, does not limit the exemption from taxation to the portion so occupied. Appeal Tax Court *v.* St. Peter's Academy, 50 Md. 353.

As to the taxation of corporate stock, see sec. 162; as to the taxation of the gross receipts of railroads and other corporations, see sec. 167, *et seq.*; as to county and municipal taxation upon the property of railroads, see sec. 193.

As to the exemption from taxation of building associations, see sec. 211; see also, art. 23, sec. 138.

Charitable and educational institutions.

Only the building or parts thereof which are reasonably necessary for the corporate purposes of hospitals, charitable or benevolent institutions, etc., are exempt from taxation; any portion of the building devoted to other purposes and rented out, and stocks and other investments (though the income be used for the support of the indigent), are taxable. Baltimore *v.* Grand Lodge, 60 Md. 281; Appeal Tax Court *v.* St. Peter's Academy, 50 Md. 352; Appeal Tax Court *v.* Grand Lodge, 50 Md. 421; Redemptionists *v.* Howard County, 50 Md. 449; Appeal Tax Court *v.* University of Maryland, 50 Md. 466. And see United Rys Co. *v.* Baltimore, 93 Md. 634.

A petition alleging that property is "held and used by the body corporate for the purposes of piety and charity and for the instruction of young females," does not bring the property within the exemption of this section relative to hospitals, charitable institutions, etc. Such property is exempt from taxation only to the extent that it is used for the benefit of the indigent and afflicted. Effect of the acts of 1876, ch. 260, and 1878, ch. 413. Appeal Tax Court *v.* Baltimore Academy, 50 Md. 437. And see Appeal Tax Court *v.* St. Peter's Academy, 50 Md. 339; Appeal Tax Court *v.* Grand Lodge, 50 Md. 421; Frederick County *v.* Sisters of Charity, 48 Md. 37.

As to the exemption from taxation of real estate and other property of public libraries and reading rooms, see art. 77, sec. 119. As to the exemption of money invested in trust for the public schools, see art. 77, sec. 176.

United States.

Property of the United States is not subject to state taxation. Van Brooklyn *v.* Anderson, 117 U. S. 151. And see M'Culloch *v.* Maryland, 4 Wheat. 316.

For a case involving the exemption from taxation of the personal property of officers and agents of the federal government residing within the limits of the naval academy grounds at Annapolis, see Chauvenet *v.* Anne Arundel County, 3 Md. 259.

For lands of the United States in Maryland exempt from taxation, see art. 96.

Generally.

Certain species or classes of property may be exempted from taxation within reasonable limits, when the public interests so require. There must, however, be no arbitrary discrimination between properties of the same kind. Rules regulating exemptions. An exemption from taxation (by an act of assembly) of a wharf owned by a religious corporation, held invalid because it created an arbitrary discrimination, and also because it was in conflict with article 3, section 33, of the state constitution. Baltimore *v.* Starr Church, 106 Md. 286. And see Wilkens Co. *v.* Baltimore, 103 Md. 314; Consolidated Gas Co. *v.* Baltimore, 101 Md. 554.

The legislature may in special cases grant an exemption from taxation provided there be a consideration of some kind. If there is no consideration, the exemption is a mere gratuity revocable at will. Appeal Tax Court *v.* Grand Lodge, 50 Md. 428.

Exemptions from taxation are strictly construed and must be clearly made out. Anne Arundel County *v.* Annapolis, etc., R. R. Co., 47 Md. 592 (affirmed in 103 U. S. 1); Appeal Tax Court *v.* Rice, 50 Md. 303; Appeal Tax Court *v.* Gill, 50 Md. 377; Bonaparte *v.* State, 63 Md. 474 (affirmed in