

104 U. S. 592). For other cases not referring to the statute, see Brantly's Digest.

The exemption from taxation granted by a company's charter, has no application to a paving tax. Definition of "tax" and "assessment". *Baltimore v. Greenmount Cemetery*, 7 Md. 534.

The act of 1878, ch. 413, held not to be retrospective and, hence, not to affect assessments already made under the act of 1876, ch. 260. *Appeal Tax Court v. Baltimore Academy*, 50 Md. 448; *Appeal Tax Court v. University of Maryland*, 50 Md. 466; *Appeal Tax Court v. Western Maryland R. R. Co.*, 50 Md. 275.

For cases involving the acts of 1876, ch. 260, and 1878, ch. 413, see also, *Appeal Tax Court v. Rice*, 50 Md. 303; *Appeal Tax Court v. Patterson*, 50 Md. 374.

The exemptions from taxation provided by the act of 1841, ch. 23, held valid. *Tax Cases*, 12 G. & J. 117.

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 section 94—see notes thereto. *Simpson v. Hopkins*, 82 Md. 487.

This section referred to in construing sections 2, 150, 162 and 165—see notes thereto. *Corry v. Baltimore*, 96 Md. 319 (affirmed in 196 U. S. 466). And see *Crown Cork and Seal Co. v. State*, 87 Md. 696.

See sections 2 and 164 and notes.

1910, ch. 446 (p. 244).

5. To obtain the exemption from taxation allowed in section 4 of this article, the owner or owners of a graveyard or cemetery which do not accumulate profits for any purpose except for the maintenance or improvement of such cemetery or graveyard shall apply to the county commissioners of the county in which such cemetery or graveyard may be located by a written petition, signed and sworn to by such owner or owners, in which petition shall be stated a brief history of the land or lands composing such cemetery or graveyard, the condition of the titles thereto, from whom obtained, at what price bought and upon what terms, and the particulars of the ownership of such land or lands, and its or their value or values for five years prior to its or their conversion into a cemetery or graveyard; and no such exemption from taxation shall be allowed by said county commissioners unless they be satisfied that the land or lands included in such cemetery or graveyard has been acquired for the purposes of a cemetery or graveyard at its or their fair value, and that the formation of such cemetery or graveyard was a *bona fide* public purpose and neither directly or indirectly involved a profit to the organizer or organizers thereof.

1904, art. 81, sec. 5. 1896, ch. 300.

6. Real property purchased in the State of Maryland by survivors of the late war for the purpose of erecting monuments and for laying out commemorative parks in memory of those who fought on both sides in the late war is hereby perpetually exempted from taxation for all State, county and municipal purposes; provided that no greater quantity than fifteen acres shall be so exempted for any one association.