

1904, art. 81, sec. 6. 1888, art. 81, sec. 5. 1860, art. 81, sec. 5. 1841, ch. 23, sec. 61. 1841, ch. 116, sec. 7. 1874, ch. 483, sec. 4. 1876, ch. 340.

7. No person who is not assessed to the sum of at least one hundred dollars shall be required to pay any tax.*

Mode of Valuation and Assessment.

Ibid. sec. 7. 1888, art. 81, sec. 6. 1860, art. 81, sec. 7. 1841, ch. 23, sec. 43. 1841, ch. 116, sec. 6. 1847, ch. 266, sec. 16. 1874, ch. 483, sec. 5.

8. Every assessor appointed by the mayor and city council of Baltimore and every collector of State and county taxes in this State shall annually inform himself by all lawful means of all property, stocks or investments in his county, district or city liable to taxation and which may have been omitted in the assessment, and all buildings and improvements, and all property created or acquired since said assessment, and shall value the same at the full cash value thereof, and shall make return thereof to the county commissioners or appeal tax court, if in the city of Baltimore; and for the purposes of this section, the said collectors and assessors are hereby clothed with the powers of general assessors, and their valuation shall be subject to revision and correction by the county commissioners and appeal tax court

As to the mode and measure of taxation, see sec. 202, *et seq.*

As to the county commissioners, see art. 25.

Ibid. sec. 8. 1888, art. 81, sec. 7. 1860, art. 81, sec. 8. 1841, ch. 266, sec. 16. 1874, ch. 483, sec. 6. 1898, ch. 123, sec. 149.

9. The collectors and assessors shall be allowed such compensation for the performance of their duties as assessors as the county commissioners or the mayor and city council of Baltimore may by ordinance direct.

Ibid. sec. 9. 1888, art. 81, sec. 8. 1860, art. 81, sec. 9. 1841, ch. 23, sec. 37. 1845, ch. 203, sec. 7. 1847, ch. 266, sec. 12. 1874, ch. 483, sec. 7. 1900, ch. 48. 1908, ch. 386. 1910, ch. 292 (p. 246).

10. Each of the clerks of the circuit courts for the counties shall, annually, between the first of January and the first of March, transmit to the county commissioners of his county a list of all the alienations of property, chancery sales made by trustees and finally ratified, and of all judgments and decrees recorded in his said office or rendered in his court since he last furnished a list of the same, which list shall show the property alienated and the amount due on the judgments or decrees, so as to enable the county commissioners to assess the parties to whom the property is conveyed or money due; and the clerks of the several courts in the city of Baltimore, shall annually, within the same period, fur-

*The act of 1910, ch. 619 (p. 245), repealed and re-enacted this section as to Baltimore city and county, so as to exempt from taxation (as to said city and county), *bona fide* residents of Maryland owning only household effects valued at less than three hundred dollars.