

Tax on Mortgages.

187. Montgomery, Frederick and Carroll Counties; tax on, in.

Taxation of Dogs.

- 195-201. License, tag and collar. When dog may be killed; private nuisance. Dog license fund. Damages for animals killed by dogs. Penalty. No application to Baltimore City.

Mode and Measure of Assessment.

203. Appeal tax court to value and assess; reassessment — procedure. Neglect of employees to perform duties. Effect of mailing notice.
211. Building association shares, to what extent exempt.

Distilled Spirits.

- 219-220. Report by distillers; tax on liquors on hand; valuation; corporations.

State Auditor.

230. Examination of books, accounts and reports of officials and institutions; reports; duties of board of public works; fiscal year.

- 230A. Audit of claims; statements, etc.
233. State-aided institutions — inspection of accounts of.

- 233A. Failure to comply with order of board of public works, etc.; penalty.

State Tax Commission.

234. Appointment; qualifications; term; salary; oath; employees; office.
248. County and other assessors; compensation.
249. Uniform assessment plan to be followed by county commissioners.
250. Levy for expenses of assessment.
251. Mandamus against county commissioners.
252. Compensation of county commissioners and counsel for services relative to reassessments.
253. Notice of assessment.

Uniformity of Taxation in Incorporated Towns.

254. Rules set out in article 15 of constitution to be followed; classes of property.

State, County and Municipal Taxes.

1.*

Exemptions.

4.

Where the intention of the legislature is that a municipality should become the owner of the stock of, and manage and control, a water company, such stock owned by the municipality, and also its property, is exempt under this section from taxation. The exemption of corporate stock from taxation operates to exempt its property. *Anne Arundel County v. Annapolis*, 126 Md. 446.

*The act of 1916, chapter 52, amending the Baltimore City Charter, provides that personal representatives, guardians, receivers and trustees shall pay taxes due from their decedents as preferred debts; if distribution is made on or after October 1st of any year, such fiduciary must retain sufficient funds to pay taxes for the ensuing year; receivers and trustees are only liable, however, for taxes due at the time of a distribution to creditors.