

1918, ch. 201.

4B. Beginning with and for the year 1919 and thereafter no real estate or any estate therein heretofore or hereafter acquired and held for future use, and not for investment, by any hospital or asylum, not organized or conducted for profit, shall be subject to state, county and municipal taxation; provided that such exemption shall not continue for a period exceeding two (2) years.

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.
1914, ch. 467. 1916, ch. 393.

7. Beginning with and for the year 1915, and thereafter, all household furniture and effects in this State held for the household use of the owner thereof or members of his or her family shall be exempt from taxation for State and local purposes to the extent of \$500.00 of the assessed value thereof; but nothing herein shall be construed to apply to any furniture or effects held or employed for purposes of profit or in connection with any business, profession or occupation; provided that any county may levy for local purposes upon household furniture and effects in excess of one hundred dollars of the assessed value thereof in the discretion of the County Commissioners of such county.

Mode of Valuation and Assessment.

11.

To the third note to this section on page 1805 of volume 2 of the Annotated Code, add *Bamberger v. Baltimore*, 125 Md. 439.
See notes to section 70.

Appeals.

1904, art. 81, sec. 17. 1896, ch. 322. 1898, ch. 123, sec. 170. 1908, ch. 167.

18. Any person or persons, or corporation, assessed for real or personal property in the City of Baltimore and claiming to be aggrieved because of any assessment, of classification made by the said Court, or because of its failure to reduce or abate, modify, change or alter any existing assessment or classification may, by petition, appeal to the Baltimore City Court to review the assessment or classification. The Mayor and City Council of Baltimore may also appeal from any decision of said Court to the Baltimore City Court if it deem the public interests require that the decision of said Court should be reviewed. The petition in such appeal, other than the petition of the city, shall set forth that the assessment or classification is illegal, specifying the grounds of the alleged illegality, or is erroneous by reason of overvaluation, or other error; or that the assessment is unequal in that the said assessment has been made by a higher proportion of valuation than other real or personal property on the same tax roll, by the same officers; and that the petitioner is, or will be injured by such alleged illegality, inequality or erroneous assessment or classification. The petition of the