

## ARTICLE 81.

REVENUE AND TAXES.<sup>1</sup>**State, County and Municipal Taxes.**

1. To be levied upon assessments.

**Valuation and Assessment.**

2. What property shall be assessed.
3. Foreign public securities to be assessed.

**Exemptions.**

4. What property exempt; strict construction.
5. Municipal and county bonds, stocks, etc., exempt from taxation; provisos.
6. Endowment funds.
7. Real estate of hospital held for future use.
8. Property of American Legion and certain other soldier organizations.
9. Vessels engaged in foreign or certain coastwise commerce.
10. How exemption of grave-yard and cemetery, obtained.
11. Fifteen acres of land purchased for erection of monuments and parks in memory of soldiers in civil war exempt from taxation.
12. Household furniture; discretion of county commissioners.

**Mode of Valuation and Assessment.**

13. Duty of assessors.
14. Compensation of collectors and assessors.
- 15-16. Clerks and registers to furnish information for valuation and assessment.
17. Automobile dealers to report names of purchasers.

18. Discovered property to be assessed by county commissioners or appeal tax court.
19. Commissioner of land office shall in like manner transmit to county commissioners or mayor of Baltimore list of certificates ready for patent.
20. Alienees chargeable with assessment.
21. County commissioners and appeal tax court empowered to correct assessments, when.

**Assessments—Abatements and Additions.**

22. Proceedings upon applications for abatement.
23. Applicants to be interrogated on oath.

**Appeals.**

24. Baltimore City—procedure; time; hearing; costs; power of city court; appeal to Court of Appeals.
25. Right of appeal from assessment of property.
26. Excess of tax allowed appellant when appeal sustained.

**Assessment—Removals of Property.**

27. Parties removing to state or changing residence within state shall give account of their property.
28. Penalty.
29. Notice by county commissioners or appeal tax court to authorities of place to which property has been removed of such removal.

<sup>1</sup> See art. 3, secs. 51 and 58, of Md. Constitution, and arts. 14 and 15 of Declaration of Rights.

As to the gasoline tax, see art. 56, sec. 211, *et seq.*