

An. Code, sec. 5. 1910, ch. 446 (p. 244).

10. 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.

An. Code, sec. 6. 1904, sec. 5. 1896, ch. 300.

11. 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.

An. Code, sec. 7. 1904, sec. 6. 1888, 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.

12. 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.**

An. Code, sec. 8. 1904, sec. 7. 1888, sec. 6. 1841, ch. 23, sec. 43. 1841, ch. 116, sec. 6. 1847, ch. 266, sec. 16. 1874, ch. 483, sec. 5.

13. 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