

violated since no inequality of taxation is provided for. *Prince George's County v. Commissioners of Laurel*, 51 Md. 460. And see *Curtis v. Mactier*, 115 Md. 396; *Prince George's County v. Laurel*, 70 Md. 445; *Carroll County v. Westminster*, 123 Md. 202 (involving act 1890, ch. 508).

The act of 1904, ch. 263, exempting a wharf owned by a church from municipal taxation, held to violate this article. Under what conditions exemptions may be made. Object and theory of this article. *Baltimore v. Starr Church*, 106 Md. 281.

The act of 1874, ch. 514, exempting all property in the state, except certain property particularly mentioned, from taxation for state or local purposes, held to violate this article. *Maxwell v. State*, 40 Md. 294.

For a case involving the power of the state to exempt property from taxation, and when it has been exercised, see *Tax Cases*, 12 G. & J. 117.

Double taxation.

A double tax is not invalid unless it destroys equality; taxes are levied upon the individual and not upon the property, though the value of the property is the standard by which the extent of liability is measured. When the same property represents distinct values belonging to different persons, natural or artificial, both persons may be taxed according to the values which the property represents in the hands of each, respectively. The tax upon corporate stock is not a tax upon the stock or corporation, but upon the owners of the stock—see notes to art. 81, sec. 166, of the An. Code. *U. S. Electric Power, etc., Co. v. State*, 79 Md. 71. *Cf.*, *Frederick County v. Farmers, etc., Bank*, 48 Md. 119.

This article is a bar to double taxation; tax laws should be so construed as to avoid that result. Intent of this article. How the deposits in a savings bank, bearing interest, should be taxed—see notes to art. 81, secs. 95 and 96, of the An. Code. *State v. Sterling*, 20 Md. 516. And see *Westminster v. Westminster Savings Bank*, 63 Md. 64.

Both the property of a bank and its shares of stock may not be taxed; this would be double taxation. *Frederick County v. Farmers, etc., Bank*, 48 Md. 119. *Cf.* *U. S. Electric, etc., Co. v. State*, 79 Md. 71.

This article does not prohibit the legislature from taxing mortgages to the mortgagees, although the property mortgaged is taxed to the mortgagors. *Appeal Tax Court v. Rice*, 50 Md. 319. And see *Baltimore v. Canton Co.*, 63 Md. 237; *Allen v. Harford County*, 74 Md. 295.

Situs of property.

The act of 1902, ch. 486, fixing the *situs* for taxation of personal property held in trust at the residence of the *cestui que trust*, held not to conflict with this article so far as stocks and bonds are concerned. When the property held in trust is stock in corporations of this state, the act of 1902, being *in pari materia* with the existing laws requiring the corporation to pay the taxes on its stock, the two laws should be construed together and the residence of the *cestui que trust* treated as the *situs* for taxation. *Baltimore v. Safe Deposit, etc., Co.*, 97 Md. 662.

A trustee holding the legal title, held to be the proper person to be assessed with taxes under this article. The portion of this article providing that each person ought to contribute his portion of public taxes, etc., means a legal obligation. (See, however, art. 81, sec. 226, An. Code.) *Latrobe v. Baltimore*, 19 Md. 13. *Cf.* *State Tax Commission v. Baltimore County*, 138 Md. 678. And see notes to art. 81, sec. 166, An. Code.

The policy of the law of Maryland to give to Baltimore city and to each of the counties the full benefit of all taxable property having actual or constructive *situs* within their respective limits, is founded on this article. See notes to art. 3, sec. 51, of the Constitution. *Baltimore v. Allegany County*, 99 Md. 8.

License Tax.

A license tax is not a direct tax on property within meaning of first clause of this article, but is a tax on the business or occupation of the licensee under its last clause. There can be no question of the right to require the payment of license fees for the privilege of carrying on a business. Professional chauffeurs. Persons taking oysters. *Ruggles v. State*, 120 Md. 562; *State v. Applegarth*, 81 Md. 297. And see *Rohr v. Gray*, 80 Md. 275.

An ordinance of the city of Cumberland, held to be a legitimate exercise of the power to require licenses for wheeled vehicles. *Mason v. Cumberland*, 92 Md. 461. And see *Vansant v. Harlem Co.*, 59 Md. 333.