

Klee, 100 Md. 269; Phillips *v.* Insley, 113 Md. 349; Stubbs *v.* Vestry of St. John's Church, 96 Md. 267. And see Tartar *v.* Gibbs, 24 Md. 336; African Methodist, etc., Church *v.* Carmack, 2 Md. Ch. 143.

Where the certificate of incorporation of a religious corporation is defective, the fact that it has held itself out as a corporation and treated with the plaintiff as such, does not estop it from denying the validity of its incorporation. No authority having been given the judge by this and the following sections, to determine that the law has been complied with in the certificate of incorporation, his certificate is not sufficient evidence of such fact. Boyce *v.* Towsontown M. E. Church, 46 Md. 372.

Where it does not appear that the trustees of a church have formally adopted a seal, a deed purporting on its face to be the act of the body corporate and signed by each of the trustees with the word "seal" appended to their signatures, is valid. Phillips *v.* Insley, 113 Md. 349.

The act of 1802, ch. 111, held not to be restricted to individual churches or societies, but that two different denominations might form one society or congregation. Neale *v.* St. Paul's Church, 8 Gill, 116.

The act of 1802, ch. 111, was not a substitute for the vestry act of 1798, ch. 24, and the manner of the incorporation of vestries and the establishment and government of parishes under the latter act, is different from the manner of the incorporation and the exercise of the rights and duties of religious corporations as prescribed by the former act. Bartlett *v.* Hipkins, 76 Md. 34 (dissenting opinion).

For other cases dealing with the act of 1802, ch. 111, see Miller *v.* Eschbach, 43 Md. 5; State *v.* Warren, 28 Md. 352; Weber *v.* Zimmerman, 23 Md. 57; Weber *v.* Zimmerman, 22 Md. 169; Murphy *v.* Dallam, 1 Bl. 529.

The act of 1852, ch. 231, was not intended to apply to religious corporations, and all our corporation laws since that act, have recognized the distinction between religious and charitable corporations. Baltzell *v.* Church Home, 110 Md. 262.

The requirements of this and the succeeding sections, held to have been complied with. Reed *v.* Stouffer, 56 Md. 255.

As to the vestry act, see Bartlett *v.* Hipkins, 76 Md. 5; Hanson *v.* Little Sisters, 79 Md. 438; Brayshaw *v.* Ridout, 79 Md. 459; Allender *v.* Trinity Church, 3 Gill, 171.

This section as it stood in 1884 referred to in construing art. 3, sec. 48, of the Md. Constitution—see notes thereto. Singer *v.* Wyman Memorial Assn., 138 Md. 407.

As to the sale of liquor near camp-meetings, the disturbance of worship, etc., see art. 27, sec. 471, *et seq.*

See art. 36, *et seq.*, of the Declaration of Rights.

As to exemptions from taxation of buildings, furniture, etc., used for public worship, see art. 81, sec. 4.

See art. 23, sec. 115.

An. Code, sec. 340. 1904, sec. 302. 1888, sec. 206. 1868, ch. 471, sec. 157.

**275.** The trustees so elected shall have perpetual succession by their name of incorporation, and shall be capable in law to purchase, take and hold to them and their successors in fee, or for a less estate, any lands, tenements or hereditaments, rents or annuities, goods or chattels within this State, by the gift, bargain, sale or devise of any person, body politic or corporate, capable of making the same, and to use or lease, mortgage or sell and convey the same in such manner as they may judge most conducive to the interest of their respective churches, societies or congregations; provided, that nothing herein shall authorize any sale, mortgage or other disposition of any property held by such corporation under any instrument prohibiting such sale; and provided, the clear yearly income from the estate of any church, society or congregation, exclusive of the rents of pews, collections in churches, funeral charges and the like shall not exceed the sum of twenty thousand dollars.

A bequest to a duly organized agency of a church, for one of its corporate uses, is in effect a bequest to the church itself in its corporate capacity. Bequest for maintenance of cemetery, upheld. Bd. of Foreign Missions *v.* Shoemaker, 133 Md. 598.