

Taxes—Cont'd:

	Art.	Sec.
Assessments:		
Date of finality for tax levy.....	81	2
Deductions for Baltimore City Stock.....	81	17
Escaped property	81	31
Full value	81	11
Interrogatories and answers thereto.....	81	26
Method of making.....	81	11-25
Notices as to	81	26
Open to public inspection; exceptions.....	81	45
Record of	81	45-47
State Tax Commission to supervise.....	81	166
Stock in trade of merchants.....	81	12
Time for	81	143
Uniform plan	81	173
Assessors:		
(See State Tax Commission hereunder.)		
Appointment, duties, powers, etc.....	81	32-34
Attachments: for collection of taxes.....	81	147
Attorney-General—Legal adviser of tax commission....	81	164
Baltimore City—Daily deposits of taxes.....	81	53
Baltimore City Stock—Deductions or credit allowed for.	81	17
Banks:		
(See National Banks.)		
(Savings)—Franchise tax on deposits.....	81	90
Shares of stock in National Banks.....	81	6
Tax rate on shares.....	81	27
Bills for Taxes:		
By mail	81	71
With warning	81	70
Bond—Collectors.....	81	51, 52
Bonds (Interest Bearing)—Taxation of.....	81	6
Bonus Tax—Corporations	81	133-135
Bridges—Railroads, assessment of	81	13
Building and Homestead Associations. (See Exemptions hereunder.)		
Business corporation, defined.....	81	2
Cable companies—gross receipts tax.....	81	91
Calendar year:		
How may be made taxable year.....	81	28
What taxes levied for.....	81	28
Casualty, Surety and Fidelity Companies—Tax rate.....	81	27
Cemeteries. (See Exemptions, hereunder.)		
Certification of assessments to County Commissioners, Appeal Tax Court and Comptroller.....	81	19, 21
Change in law—presumption against.....	81	1
Charitable or Benevolent Institutions. (See Exemptions, hereunder.)		
Charters—forfeiture of, for non-payment of taxes.....	81	145
Churches. (See Exemptions, hereunder.)		
"City" defined	81	2
Cities or Towns:		
May make assessments.....	81	10
Powers re municipal taxes; county assessments.....	81	9
Civil War Commemorative Parks, etc. (See Exemptions, hereunder.)		
Classification of Property:		
State Tax Commission has power to classify.....	81	186
Classification of taxes.....	81	4
Clerks—Collateral Inheritance Tax—duties, etc.....	81	131
Collateral Inheritance Tax.....	81	105-132
(See Maryland Estate Tax, hereunder.)		
Absolute estate—interest less than; appeal.....	81	119
Administrator—duties and powers same as executor..	81	123