

(28) TAXES.

(a) ANNUAL LEVY.

1874, ch. 180. P. L. L. (1888). Art. 4, sec. 827.

To levy annually upon the assessable property of the city, by direct tax, with full power to provide by ordinance for collection of the same, such sum of money as may be necessary, in its judgment, for the purpose of defraying the expenses of said city over and exclusive of all expenses, charges and sums of money which it is, or shall be required by law to collect for other purposes subject to the provisions and limitations herein contained.

St. Mary's Industrial School v. Brown, 45 Md. 329-333. Hopkins v. Van Wyck, 80 Md. 17. Casualty Ins. Co.'s Case, 82 Md. 561-564. Cf., Insurance Co. v. Mayor, &c., 23 Md. 296. Watts v. Port Deposit, 46 Md. 500-505. Mayor, &c., v. Johnson, 62 Md. 225. Hebb v. Moore, 66 Md. 167. B. C. & A. R. R. Co. v. Wicomlec Co., 93 Md. 124. Water Co. v. Westminster, 98 Md. 551. Jones v. Broening, 135 Md. 237. Wulhams v. Broening, 135 Md. 226.

(b) PROPERTY TAXABLE.

1865, ch. 119. P. L. L. (1888). Art. 4, sec. 828.

To levy and collect taxes upon every description of property found within the corporate limits of said city, which it is now authorized by law to levy taxes upon, for the purpose of defraying the expenses of the municipal government, whether the owners thereof reside within or without the limits of said corporation; provided that no stocks, bonds, mortgages, certificates or other evidences of indebtedness of any bank or other corporation situate within the limits of said city, which are owned or held by persons residing without said limits, shall be subject to taxation for the purpose above set forth; and provided further that no authority is given by this section to impose taxes on any property which is now or may hereafter be exempted from taxation by any general or special Act of the General Assembly of Maryland, nor upon any property which may be stored or deposited in the City of Baltimore for temporary purposes.

M. & C. C. of Balto. v. B. & O. R. R. Co., 6 Gill, 294. Latrobe v. Mayor, 19 Md. 13. Mayor v. Sterling, 29 Md. 48. The Appeal Tax Court Cases in 50 Md. Gunther v. Baltimore, 45 Md. 457. Union. &c., Co. v. Mayor, 71 Md. 405. Hopkins v. Baker, 78 Md. 363. Postal Tel. Cable Co. v. Balto., 79 Md. 502. Park Tax Case, 84 Md. 1. Textor v. Shipley, 86 Md. 442. Corry v. Baltimore, 96 Md. 322. Balto. City v. Johnson, 96 Md. 738. Dry Dock Co. v. Baltimore, 97 Md. 103. Consolidated Gas Co. v. Baltimore, 101 Md. 541.

For additional decisions bearing upon the construction of this section, *see*.

Mayor, &c., v. Chase, 2 G. & J. 376. Dallam *et al.* v. Oliver's Exrs., 3 Gill, 445. Mayor v. State, 15 Md. 376. Mayor, &c., v. Grand Lodge, 60 Md. 280. Mayor, &c., v. Canton Co., 63 Md. 218. Bonaparte v. State, 63 Md. 440. Mayor, &c., Balto. v. Hussey, 67 Md. 112. Degner v. Mayor, &c., 74 Md. 144. Wells v. Hyattsville, 77 Md. 133. County Commr's v. Winand, 77 Md. 522. U. S. Elec. Light Co. v. State, 79 Md. 63. Simpson v. Hopkins, 82 Md. 478. Myers v. Baltimore County, 83 Md. 386. Fredk. County v. Fredk. City, 88 Md. 658. Salisbury v. Jackson, 89 Md. 521. Kinehart v. Howard, 90 Md. 1. Monticello v. Baltimore City, 90 Md. 426. Balto. City v. Safe Deposit & Trust Co., 97 Md. 659. Balto. City v. Allegheny Co., 99 Md. 1. Cambridge v. Water Co., 99 Md. 501.