

For other cases relating to taxes and taxation, *see* under sections 4, 36, 40, 42 to 58, inclusive; 145 to 171, inclusive, and 843 of the Charter.

Taxation of Easements by Appeal Tax Court: In Article 81, sections 2, 4, 138 and 141, the Legislature did not intend that such an easement as the Baltimore and Fredericktown Turnpike Company possesses in its road-bed in Baltimore City should be assessable by the Appeal Tax Court.

Balto. & Fredk. Turnpike Co. v. Mayor & C. C. of Baltimore, Daily Record, May 7, 1903.

Arbitrary exemption from taxation void.

Baltimore v. Starr Church, 106 Md. 281.

Foreign corporation doing business in State not exempt.

Hannis Dis. Co. v. Balto., 114 Md. 678.

City can increase assessment on land decreed to be sold in Equity. M. & C. C. v. John S. Gittings, Trustee, 113 Md. 120.

Notice addressed to plaintiff personally, and not as Trustee, is sufficient to inform him of the increase proposed to be made in the assessment and his remedy is by appeal to City Court and not to apply to a Court of Equity.

M. & C. C. v. Gittings, 113 Md. 120.

Does not include power to exempt and classify.

Jones v. Broening, 135 Md. 237. Williams v. Broening, 135 Md. 226.

(c) ABATEMENTS TO ENCOURAGE MANUFACTURES.

1880, ch. 187. P. L. L. (1888), Art. 4. sec. 829. 1912, ch. 32. 1914, ch. 528. 1916, ch. 561.

To provide by general ordinance, whenever it shall seem expedient for the encouragement of the growth and development of manufactures and manufacturing industry in the said city, for the abatement of any or all taxes levied by authority of the said Mayor and City Council of Baltimore, or by ordinance thereof, for any of the corporate uses thereof, upon any or all personal property of every description owned by any individual, firm or corporation in said city, and property subject to valuation and taxation therein, including mechanical tools or implements, whether worked by hand or steam or other motive power, machinery, manufacturing apparatus or engines, raw materials on hand, stock in trade, bills receivable, and business credits of every kind, which said personal property shall be actually employed or used in the business of manufacturing in said city; provided that such abatement shall be extended to all persons, firms and corporations engaged in the branches of manufacturing industry proposed to be benefited by any ordinance passed under the provisions of this paragraph of this section. Any taxes so abated shall be deducted from the taxes payable upon the capital stock, taxable in said city, of manufacturing corporations, incorporated under the laws of the State of Maryland and located in said city; but nothing herein contained shall affect in any way the taxes that are now or may hereafter be payable by law to the State of Maryland or any of the counties or municipalities of the State on the capital stock of manufacturing corporations, incorporated under the laws of this State and located in Baltimore City. It shall be the duty of the Appeal Tax Court to make such abatement of taxes, levied as aforesaid, as may be authorized and directed by ordinance, as aforesaid; provided that application for such abatement as aforesaid shall be made by the party applying for the same before the annual revision and correction of the tax lists for the year in which said applicant desires such abatement, but it shall not be necessary for the applicant to renew