- (33) Exemption of hospitals, schools, etc., from street assessments in Baltimore City.
- 8. Special cases securities held in trust—rolling stock.
- 9. Powers of incorporated towns.

## Assessments (Secs. 10-26).

- 10. By whom to be made.
- Full value to be assessed—continuing assessments.
- 12. Stock in trade of merchants.
- 13. Railroad bridges and tunnels.
- 14. Real estate-improvements.
- 15. Shares of stock in national banks and domestic corporations (except finance companies) whose shares are taxable.
- Shares of stock in domestic finance corporations.
- Deductions for certain issues of Baltimore City stock,
- Certification of assessments to County Commissioners, Appeal Tax Court and Comptroller.
- 20-25. Distilled spirits.

#### Notices as to Assessments.

26. Notices.

## Rate of Tax.

27. Rate.

# For What Period and as of What Date Taxes are Levied.

28. Levy for calendar year; exceptions.

#### Levy (Secs. 29-31).

- 29. County and municipal taxes.
- 30. State taxes.
- 31. Escaped property.

## Assessors and Discovery of Taxable Property (Secs. 32-44).

- 32. Appointment of assessors.
- 33. Duties of assessors.
- 34. Compensation of assessors.
- 35. Return of assessable property by Register of Wills.
- 36. Assessment of discovered property.
- 37. Reports by Commissioner of Land Office.
- 38-9. Correction of valuations and assessments.

- 40. Deductions for sales, losses, removals, etc.
- 41. Summons by assessing authorities.
- 42. Removals-account of property.
- Neglect to file returns when demanded.
- 44. Notice to proper assessing authority in case of removal.

## Record of Assessments (Secs. 45-7).

- 45. Records—extent of publicity.
- 46. Tax rolls.
- 47. Certificates to Comptroller and State Tax Commission.

## When Taxes are Payable (Secs. 48-9).

- 48. Taxes for a full year.
- 48A-48E. Abatement of interest, penalties, etc., by counties, cities and towns; exceptions.
- 49. Taxes for a fraction of a year.

#### Collectors and Collections (Secs. 50-68).

- 50. Appointment of Collectors—oath.
- 51-2. Bonds of collectors.
- 53. Deposits of State taxes—returns to Comptroller—removal of collector.
- 54. Examination of books of collectors of State taxes.
- 55. Failure of collectors to give bond.
- 56. Notice to Governor of selection and qualification of collectors.
- 57. Appointment of collectors of State taxes in case of vacancy.
- 58. Failure of such collectors to give bond.
- 59. Disposition of county and Baltimore City taxes collected — separate levy for educational purposes.
- Comptroller to see to collection of State taxes.
- 61. Failure of collectors to pay to proper authorities taxes collected.
- 62. The same—suits on collector's bond.
- 63. The same—entry of judgment.
- 64. The same—jury trial.
- 65. Payment of taxes collected by suit.
- Allowances to collectors for insolvencies and removals.
- 67. Comptroller may bid in property taken on execution.
- CS. Succeeding collectors to have powers of predecessor.