

- (4) Property used for public worship.
- (5) Graveyards, etc.
- (6) Commemoration parks for soldiers of Civil War.
- (7) Hospitals, asylums, charitable or benevolent institutions.
- (8) Incorporated educational or literary institutions.
- (9) Crops or produce in hand of producer.
- (10) Provisions and food for family use.
- (11) \$500 of farming implements.
- (12) Wearing apparel.
- (13) Fish.
- (14) Personal property of domestic corporations whose shares of stock are taxable.
- (15) Shares of stock in domestic railroad companies taxable on their gross receipts.
- (16) Stock in domestic building associations.
- (17) \$500 of household furniture; proviso.
- (18) Ground of House of Reformation, House of Refuge and Industrial School for Colored Girls.
- (19) Personal property of savings banks.
- (20) Preferred stock of electric passenger railways issued after May 31, 1927. Provisos.
- (21) Property exempted by federal laws.
- (22) Working tools of mechanics or artisans.
- (23) Manufacturing plants in Baltimore City or any county exempting same.
- (24) Raw materials and manufactured products of manufacturers.
- (25) Property of Veterans of Foreign Wars, American Legion or Disabled American Veterans of the World War; Society of the Cincinnati.
- (26) Vessels of more than 500 tons deadweight engaged in foreign or coastwise commerce.
- (27) Works of art offered to public authorities for exhibition.
- (28) Exemption of hospitals, schools, etc., from street assessments in Baltimore City.
- (29) Southern Md. Tri-County Co-operative Association.

8. Special cases—property held in trust—rolling stock.
9. Powers of incorporated towns.

Assessments.

10. By whom to be made.
11. 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.
16. Shares of stock in domestic finance corporations.
17. Certification of assessments to County Commissioners, Appeal Tax Court and Comptroller.
- 18-23. Distilled spirits.

Notices as to Assessments.

24. Notices.

Rate of Tax.

25. Rate.

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

26. Levy for calendar year; exceptions.

Levy.

27. County and municipal taxes.
28. State taxes.
29. Escaped property.

Assessors and Discovery of Taxable Property.

30. Appointment of assessors.
31. Duties of assessors.
32. Compensation of assessors.
33. Return of assessable property by Register of Wills.
34. Assessment of discovered property.
35. Reports by Commissioner of Land Office.
- 36-37. Correction of valuations and assessments.
38. Deductions for sales, losses, removals, etc.
39. Summons by assessing authorities.
40. Removals—account of property.
41. Neglect to file returns when demanded.
42. Notice to proper assessing authority in case of removal.