

For cases involving acts of 1876, ch. 260, and 1878, ch. 413, see also Appeal Tax Court *v. Rice*, 50 Md. 303; Appeal Tax Court *v. Patterson*, 50 Md. 374.

The exemptions from taxation provided by the act of 1841, ch. 23, held valid. Tax Cases, 12 G. & J. 117.

This section referred to in declaring invalid the general assessment act of 1874, ch. 514. *Maxwell v. State*, 40 Md. 288.

This section referred to—see notes to sec. 6. *Hyattsville v. C. & P. Tel. Co.*, 131 Md. 592.

An. Code, 1924, sec. 223. 1912 sec. 212. 1904 sec. 208. 1896 ch. 140, sec. 199. 1924, ch. 293. 1929, ch. 226, sec. 8. 1931, ch. 258. 1935, chs. 302, 414. 1939, ch. 277, sec. 17.

8. (a) Rolling stock of railroads worked by steam shall, for purposes of county and Baltimore City taxation, be apportioned among the counties of this State and the City of Baltimore in proportion to the mileage of such railroads therein; and whenever the railroads owning, hiring or leasing said rolling stock shall extend beyond the limits of this State, that proportion of the total rolling stock not permanently located in this State which the mileage of such railroad in this State bears to its total mileage, shall be deemed located and taxable in Maryland.

(b) Where one or more of several co-trustees are residents of this State or domestic corporations and one or more non-residents or foreign corporations, that proportion of the total value of the trust property which the number of resident trustees bears to the whole number of trustees shall be deemed to be held in trust by a resident of this State, and the residue to be held in trust by a non-resident thereof.

223. Rolling stock of a railroad company whose road extends through other counties of the state is not taxable in county in which principal office of corporation is located, since acts of 1896, chs. 120 and 140 provide a special mode for assessment of rolling stock. The act of 1896 is not in conflict with art. 3, sec. 51, of state Constitution, that provision being applicable to natural persons only. *B., C. & A. Ry. Co. v. Wicomico County*, 93 Md. 131. (And see *Wicomico County v. Bancroft*, 203 U. S. 117.)

Palace and sleeping cars built and owned by a foreign corporation having its principal place of business outside of Maryland, and leased to railroad companies which use them upon their various roads in Maryland, held not taxable under act of 1876, ch. 260. Appeal Tax Court *v. Pullman Co.*, 50 Md. 456.

As to taxation of rolling stock of a railroad company prior to acts of 1896, chs. 120 and 140, see Appeal Tax Court *v. Northern Central Ry. Co.*, 50 Md. 420; *Philadelphia, etc., R. R. Co. v. Appeal Tax Court*, 50 Md. 398; Appeal Tax Court *v. Western Maryland R. R. Co.*, 50 Md. 298; Appeal Tax Court *v. Pullman Co.*, 50 Md. 456.

An. Code, 1924, sec. 269. 1912, sec. 254. 1916, ch. 656, sec. 1. 1929, ch. 226, sec. 9. 1939, ch. 387, sec. 6.

9. Any incorporated town in this State shall have power (a) to select as the subjects of town taxation such classes of personal property, of land, or improvements on land, assessable under this Article, as it may deem wise, and (b) to levy such special or limited rates of town taxation as it may deem wise on any class of property so selected as a subject of town taxation for which a fixed or limited rate of town taxation is not prescribed by this Article. Provided that all such town taxes shall be levied upon assessments made pursuant to this Article by the county commissioners of the county in which such town is situated or by the State Tax Commission.

#### By Whom Assessment Shall Be Made.

1929, ch. 226, sec. 10. 1939, ch. 387, sec. 7.

10. (a) Except as in this section otherwise provided, all property, real or personal, subject to ordinary taxation under this Article, shall be valued and assessed for purposes of State and county and/or city taxation