

or city one and a half per centum of every hundred dollars he may hold for distribution among the distributees or legatees, and at that rate for any less sum, for the use of the State.

12. This act shall not be construed so as to release any tax already fixed on any collateral inheritance, distributive share or legacy.

In force from March 7, 1864.

Chapter 37 adds the following :

13. All the grounds and premises, together with the buildings thereon, libraries, furniture and chattels belonging to any religious denomination, and used by them for the accommodation of their ministers or pastors, and known as parsonages, shall be exempt from all manner of taxation for State or local purposes; *provided*, the whole value thereof shall not exceed five thousand dollars, and that all property over that amount shall be liable to assessment and tax.

Passed February 17, 1864, takes effect for the year 1864.

Chapter 265 adds the following :

14. Whenever any of the corporations of this State shall propose to the County Commissioners or Appeal Tax Court to make such agreement as provided by any section of this Article, and the County Commissioners or Appeal Tax Court, as the case may be, shall exact and demand payment on an amount which said corporation shall consider excessive, it shall and may be lawful for such corporation to apply to the Circuit Court for the county, or to the Superior Court of Baltimore city, as the case may be, according to the *habitat* of said corporation, by petition in writing, verified by the affidavit of the president or other proper officer of said corporation, showing the amount of the capital stock of said company, agreeably to the act of incorporation or any supplement thereto, the number of shares into which said capital is divided, and the par value of each share under the act of incorporation, and the number of shares of the said capital stock held by persons residing out of