

ARTICLE LXXXI.

Revenue and Taxes.**DIRECT TAXES**

- 6 Slave property struck from assessment books
 23. Rate of tax to be imposed
 33 Appointment of collectors, their commissions.
 34. Collectors' bonds.
 35 How such bonds approved and recorded
 38. What to be certified to the governor
 39 When governor to appoint collectors bond
 46. Deductions on payment of taxes.
 62 Redemption of real estate sold by collector.
 63. Collectors to report to judges of circuit courts sales of lands for taxes notice to show cause ratification of sale and purchaser's title.
 64. In cases of minors, married women, &c property to be rented for taxes, at public auction.
 65. How this act construed.
 66 Payments to collector when title to vest in purchaser.
 83 Attorney's fees penalty
 97. Corporations to furnish lists of stockholders, resident and non-resident, to county commissioners, &c. penalty for not furnishing the same agreement of corporations with county commissioners, &c how tax to be levied.
 98. Remedy for corporations when they deem demand by county commissioners, &c., excessive.
 103. Assessment on state public debt.

TAX ON EXECUTORS AND ADMINISTRATORS' COMMISSIONS.

- 106 Tax on executors' commissions, &c.
 107. Executors' commissions to be fixed by orphans' courts.

TAX ON COLLATERAL INHERITANCES, DISTRIBUTIVE SHARES AND LEGACIES

- 124 What estates, &c., liable to collateral inheritance tax, and to what tax. liability of executors, &c.
 125 When tax to be paid
 146. Clerks and registers to pay over to treasurer their commissions.

TAX ON OFFICERS' COMMISSIONS

149. What officers to pay tax on receiving their commissions.

150. Oath of office not to be administered till tax is paid

151 What clerks of courts to pay on taking oath

152 Secretary of state to furnish to comptroller lists of qualified officers.

VALUATION AND ASSESSMENT.

153 What property liable to valuation and assessment.

154 Baltimore city, how divided for assessment, Baltimore county, Carroll, &c.

155. Governor to appoint assessors and board of control and review clerks, how appointed and paid

156. Assessors' oath. where oath to be filed.

157. In cases of neglect to file oath, how vacancies filled.

158 Places of assembling comptroller's instruction

159 Majority of assessors to be present: how cases of disagreement to be settled

160 Penalty for neglecting to make returns, &c.

161 Assessors to inform themselves of all property and what rate to value it where property to be assessed mortgage for purchase money exempted what to be specified in returns

162. All persons to give under oath, a statement of all property in their care, &c captains, &c, of vessels to produce papers, &c

163. Penalty for neglect or refusal to render account to assessor how assessor to value property penalty for false account.

164 Absterments on account of removal of residence

165 Evading assessment penalty.

166 Bank and other private stocks, where assessed.

167 How taxes on stocks, &c., to be collected

168. Accounts of stocks, &c, to be sworn to

169. When valuation to begin

170 Assessors to make full returns of valuations, &c, to county commissioners, &c.

171. Separate returns to be made for each district.

172. Comptroller to transmit proper forms of returns.

173. Clerks to attend meetings daily to show valuations, &c, to property owners.