

1865, c. 119 amends 1862, c. 251 and adds the following :

1865, c. 119.
Powers to levy
taxes defined.

872. The mayor and city council of Baltimore are hereby empowered to levy and collect taxes upon every description of property found within the corporate limits of said city, which they are now authorized by law to levy taxes upon for the purpose of defraying the expenses of the municipal government, whether the owners thereof reside within or without the limits of said corporation ; *provided*, that no stocks, bonds, mortgages, certificates or other evidences of indebtedness of any bank or other corporation situate within the limits of said city, which are owned or held by persons residing without such limits, shall be subject to taxation for the purpose above set forth ; and *provided* further, that no authority is given by this act to impose taxes on any property which is now or may hereafter be exempted from taxation by any general or special act of the general assembly of Maryland, nor upon any property which may be stored or deposited in the city of Baltimore for temporary purposes.

Provisos.

Exemptions.

In force from March 20, 1865. See Const. 1867, Art. III, s. 51.

1862, c. 148, repeals section 879 and substitutes the following :

1862, c. 148
Office of audi-
tor.

879. Nothing herein shall deprive the mayor and city council of Baltimore of the power to abolish the office of auditor, and in such event the duties which are confided to the auditor by sections eight hundred and seventy-four, eight hundred and seventy-five, eight hundred and seventy-six, eight hundred and seventy-seven and eight hundred and seventy-eight of this article, shall be discharged by the collector, or other officer on whom they shall or may be conferred by ordinance of the mayor and city council, and on all arrearages of back taxes collected and paid over to the treasurer the said auditor or other officer charged with the collection thereof, shall be