

PAYMENT OF TAXES BY MISTAKE.

- 154. Payment of taxes by mistake, proceedings when not paid into treasury, petition to court, hearing, decree, attachment or execution, costs
- 155. Right of appeal, proceedings

DIRECT TAXES AND EXEMPTIONS.

1. All State and county taxes, and all taxes in the city of Baltimore, shall be levied upon the assessment heretofore made, and such further assessments as may hereafter be made agreeably to law, unless otherwise directed in the act of Assembly levying said taxes.

1874, c 483, s 1.
Levy of State and county taxes

2. All interests, shares, or proportions, owned by residents of this State, in all ships or other vessels, registered in a port of Maryland, whether such ships or other vessels be in or out of port, all shares of stock, or shares in any bank, State or National, or in any company or corporation, incorporated by, or located in, and doing business in this State, whether said shares or shares of stock are owned by residents or non-residents of this State; all shares of stock, or shares in any bank other than a National bank, or in any company or corporation, incorporated by, or located in, and doing business in any other State, or in any territory or country, owned by residents of this State; all bonds made by any State, owned by residents of this State, which were not exempted from taxation by the law of said State authorizing the issue of such bonds; all bonds issued by any territory, or by any corporation belonging to residents of this State; all investments in private securities of every kind, nature, and description, belonging to residents of this State, except mortgages upon property wholly within this State, and the mortgage debts respectively secured thereon; the real property located in this State, and the personal property owned by any corporation incorporated by this State, not having a capital divided into shares, or having shares of capital stock which are wholly or in part exempted from taxation by this State, when the said real or personal property so owned by said corporation is not protected from taxation by the exemption of said shares of stock from taxation; and all other property of every kind, nature, and description within this State, shall be liable to be valued to the respective owners thereof, and to be assessed and taxed as the property of such respective owners, except as provided in the next ensuing section.

1878, c 413, s 2
What property liable to assessment and taxation
47 Md 286, 592,
41 Md 38, 40 Md 273, 31 Md 562,
34 Md 160, 44 Md 131

3. That the provisions of the preceding section shall not apply to any bonds, stock, or evidences of debt issued by the United States, or to any property belonging to the United States, or to this State, or to any county or incorporated city or town in this State, to houses or buildings used exclusively for public worship, or to the furniture contained therein, or to the parsonages connected therewith, or to the grounds appurtenant to such houses or buildings so exclusively used for public worship or as parsonages, which may be necessary for the respective uses thereof; nor shall the provisions of the said preceding section apply to graveyards, cemeteries, or cemetery com-

Id s 3.
Exemptions.