

panies paying no dividends, or to burying grounds set apart for the use of any family, or belonging to any church or congregation; or to the crop or produce of any land in this State in the hands of the producer or his agent; or to provisions kept for the use and consumption of the family of the person to whom the same shall belong; or to the working tools of mechanics and manufacturers, moved or worked exclusively by hand; or to wearing apparel of any description; or to fish while in the possession of the fishermen employed in catching, salting, and packing the same, or while in the possession of their agents unsold; or to the buildings, equipment, and furniture of hospitals, asylums, charitable or benevolent institutions, or to the ground appurtenant thereto, which may be necessary for the respective uses thereof; or to the buildings, furniture, equipment, or libraries of incorporated educational or literary institutions, or to the ground appurtenant thereto, which may be necessary for the respective uses thereof; nor to the property, real or personal, of any corporation, incorporated by this State, and having a capital stock divided into shares, when said shares are subject to taxation by this State as the property of the owners thereof; nor to any shares of stock in any corporation when said shares of stock are exempted from taxation; nor to any property of any corporation whose shares of capital stock are exempted from taxation, when said property is protected from taxation by the exemption of said shares from taxation; but each and all of said exemptions from taxation shall be strictly construed.

4. No person who is not assessed to the sum of at least one hundred dollars shall be required to pay any tax.

1876, c 340
Who not re-
quired to pay
tax

MODE OF COLLECTING TAXES.

5. Every assessor appointed by the mayor and city council of Baltimore city, and every collector of State and county taxes in this State, shall annually inform himself, by all lawful means, of all property, stocks, or investments in his county, district, or city liable to taxation, and which may have been omitted in the assessment, and all buildings and improvements, and all property created or acquired since said assessment, and shall value the same at the full cash value thereof, and shall make return thereof to the county commissioners, or Appeal Tax Court if in the city of Baltimore; and for the purposes of this section, the said collectors and assessors are hereby clothed with the powers of general assessors, and their valuation shall be subject to revision and correction by the county commissioners and Appeal Tax Court.

1874, c 483, s 5
Duty of assess-
ors and collec-
tors

Powers of gen-
eral assessors
conferred.

Id s 6
Compensation.

6. The collectors and assessors shall be allowed such compensation for the performance of their duties as assessors as the county commissioners or judges of the Appeal Tax Court of Baltimore may allow.

Id s. 7.
Clerks of court
annually to

7. The clerks of the Circuit Courts for the counties shall each annually, between the first of January and the first of March, trans-