

# ARTICLE LXXXI.

## REVENUE AND TAXES.

### State and County Taxes.

1. To be levied upon the assessments.

### Valuation and Assessment.

2. What property shall be assessed.
3. Foreign public securities to be assessed

### Exemptions.

4. What property shall be exempt.
5. Persons assessed for less than \$100 not to pay any tax

### Mode of Valuation and Assessment.

6. Duty of assessors.
7. Compensation of collectors and assessors.
8. Clerks shall transmit annually to county commissioner or appeal tax court, list of alienations of property and judgments
9. Registers of wills shall transmit annually a summary account of all successions.
10. Discovered property to be assessed by county commissioners or appeal tax court.
11. Commissioner of land office shall in like manner transmit to county commissioners or mayor of Baltimore, list of certificates ready for patent
12. Alienees to be chargeable with assessment.
13. County commissioners and appeal tax court empowered to correct assessments, when.

### Appeal Tax Court.

14. Appointment of by mayor and city council of Baltimore.
15. Vacancies in, how to be filled.
16. Oath of judges of.

### Assessment—Abatements and Additions.

17. Proceedings upon applications for abatement
18. Applicants to be interrogated on oath.

### Assessment—Removals of Property.

19. Parties removing to the State or changing residence within the State, shall give account of their property.
20. Penalty
21. Notice by county commissioners or appeal tax court to authorities of place to which property has been removed, of such removal.

### State Tax.

22. Rate of levy and items of.

### Record of Property Assessed.

23. To be made and kept by clerks of county commissioners and appeal tax court.
24. Return of assessments to be annually sent by such clerks to comptroller
25. State's attorney to notify grand jury of their failure.

### Levy of Taxes.

26. County commissioners and mayor and city council of Baltimore annually to impose State taxes, in case of failure, governor to appoint a State tax board
27. May be appointed from State at large.