

Court v. Grand Lodge, etc., 50 Md. 422. Appeal Tax Court v. Balto. Cemetery Co., 50 Md. 433. Appeal Tax Court v. Academy of Visitation, 50 Md. 438. Appeal Tax Court v. Regents of Univ. of Md. 50 Md. 457. M. & C C v Grand Lodge, etc., 60 Md. 280 Salisbury Asso. v. Wicomico Co., 86 Md 618. Crown Cork and Seal Co. v. State, 87 Md. 696.

1896, ch. 300.

5. Real property purchased in the State of Maryland by survivors of the late war for the purpose of erecting monuments and for laying out commemorative parks in memory of those who fought on both sides in the late war is hereby perpetually exempted from taxation for all State, county and municipal purposes; provided, that no greater quantity than fifteen acres shall be so exempted for any one association.

1888, art. 81, sec 5. 1860, art. 81, sec. 5. 1841, ch. 23, sec. 61. 1841, ch. 116, sec. 7. 1874, ch. 483, sec. 4. 1876, ch. 340.

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

Hooper v. Creager, 84 Md. 250.

#### **Mode of Valuation and Assessment.**

Ibid. sec. 6. 1860, art. 81, sec. 7. 1841, ch. 23, sec. 43. 1841, ch. 116, sec 6. 1847, ch. 266, sec. 16. 1874, ch. 483, sec. 5.

7. Every assessor appointed by the mayor and city council of Baltimore 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.\*

1888, art. 81, sec. 7. 1860, art. 81, sec. 8. 1841, ch. 266, sec. 16. 1874, ch. 483, sec. 6. 1898, ch. 123, sec. 149.

8. The collectors and assessors shall be allowed such compensation for the performance of their duties as assessors as

\*For the tenure, powers, duties and compensation of the appeal tax court, see act of 1896, ch 123 secs. 145-171, (New Charter of Baltimore city, P. L. L., art 4)