

South Carolina. Taxed.

Tennessee. Taxed.

Virginia. No data.

Wisconsin. Specifically taxed.

MEMORANDUM.

In all cases where States are listed as "taxed" or "taxed as personal property," there is a declaration that all property real and personal shall be taxed unless specifically exempted. Entries "specifically taxed" are cases where personal property is declared to include mortgages, or they are specifically declared to be taxable. No other state has a system at all approaching that of Maryland.

Mortgages were taxed in this State up to 1878, at which time they were exempted by chapter 413 of that year.

Which was read and ordered spread upon the Journal.

HOUSE OF DELEGATES,

March 11, 1904.

The following Acts of the General Assembly of Maryland, originating in the House of Delegates, were presented to the Governor for his approval this day at 9 o'clock, a. m.

Chapter 62. An Act to repeal and re-enact with amendments, sections 68 and 68 A, of Article 1 of the Code of Public Laws of Maryland, entitled 'Allegany County,' sub-titled 'Cumberland,' as enacted by chapter 241 of the Acts of 1894, and sections 69 and 70 of Article 1 of the Code of Public Local Laws of Maryland, entitled 'Allegany County,' sub-title 'Cumberland.' "

Chapter 63. "An Act to add three new sections to Article 18 of the Code of Public Local Laws, title 'Queen Anne's County,' sub-title 'Roads,' to follow section 230, to be designated as 'Sections 230 A, 230 B and 230 C.' "

Chapter 64. "An Act to authorize the Mayor and