

FORM OF LEVY

A number of the counties, at the time they made the levy for the year, did not adopt resolutions which were in proper form; in many cases the resolutions did not conform with the law where a lower or classified rate was applicable to property, and in few cases were the resolutions sufficiently comprehensive to include property which was omitted at the time the levy was struck or which was discovered thereafter. It was also necessary to have the County Commissioners understand that it was not necessary for the levy resolution to include those rates which are levied directly by Acts of Assembly, as, for example, the twenty-five cent rate on savings deposits and the one per cent. local rate on shares of banks.

The Commission deemed it advisable to adopt a general form for the use of the various counties for the levy of the State and County taxes, and copy of this form follows. In addition to transmitting the form of the levy to the Commission, County Commissioners were required to give to the Commission all information of their basis of assessment.

.....Md.,.....1915

We, the County Commissioners ofCounty, having met pursuant to law for the purpose of making the annual levies of taxes for the year 1915, do hereby resolve and order as follows:

1st. That for the year 1915 a tax ofbe and the same is hereby levied and imposed for the use of said county upon every one hundred dollars (\$100) of assessed and assessable value of property in said county (except such property as may by provision of law be exempt from this rate).

2nd. That for the year 1915 a tax of thirty (30) cents be and the same is hereby levied and imposed for the use of said county upon every one hundred dollars (\$100) of assessed and assessable value of all shares of foreign corporations, bonds, certificates of indebtedness and evidences of debt, taxable in said county under the provisions of Sections 214 and 215 of Article 81 of the Code of Public Civil Laws.

3rd. That for the year 1915 a tax of thirty-two and one-third (32 1-3) cents on every one hundred dollars (\$100) of assessed or assessable value of property in said county (except such property as may by provision of law be exempt from this rate) be and the same is hereby levied and imposed for the use of the State of Maryland.

4th. That for the year 1915 a tax of fifteen (15) cents for the use of the State of Maryland be and the same is hereby levied and imposed upon every one hundred dollars (\$100) of assessed and assessable value of all shares of foreign corporations, bonds, certificates of indebtedness and evidences of debt, taxable in said county under the provisions of Sections 214 and 215 of Article 81 of the Code of Public Civil Laws.

5th. We do further resolve and order, That the respective levies heretofore imposed by this Board upon the assessed value of property for local