

CHAP. 466.  
Taxes to be  
levied.

221. All bonds, certificates of indebtedness, or evidence of debt, in whatsoever form, made or issued by any public or private corporation incorporated by this State or any other State, territory, district or foreign country, or issued by any State, territory, district or foreign country, and all personal property of any kind whatsoever, not exempt from taxation by the laws of this State, in which any resident of any county of this State has an equitable interest, with the legal title to the same in some other person or corporation who is a resident of some other county of this State or of the city of Baltimore, or (in the case of a corporation) which has its main office or principal place of business in some other county in this State or in the city of Baltimore, shall be valued and assessed for the purposes of State and county taxation to the equitable owner thereof in the county in which he or she resides, to the extent of his or her equitable interest as aforesaid, and the taxes due thereon shall be paid by the holder of said legal title to the collector of taxes for the county or city in which said property is so valued and assessed.

Repeal.

SEC. 2. *And be it enacted*, That all provisions of this Act, when they shall become operative, shall repeal all Acts or parts of Acts, laws or parts of laws, inconsistent herewith, to the extent of such inconsistency.

SEC. 3. *And be it enacted*, That this Act shall take effect from the date of its passage.

Approved April 9, 1902.

#### CHAPTER 487.

AN ACT to regulate the payment of mileage to witnesses in Frederick County.

Mileage  
allowed.

SECTION 1. *Be it enacted*, That all witnesses summoned in any case upon a summons issued out of the Circuit Court for Frederick county, residing in said county more than ten miles from Frederick city, shall be allowed the sum of ten cents per mile one way, for each mile over and above ten miles they may reside from said Frederick city and which they are compelled to travel in obeying said summons.

Only once in  
each case

SEC. 2. *And be it enacted*, That said mileage shall not be allowed more than once in any case, and shall be taxed up and paid in the same way that witness fees are now paid.

SEC. 3. *And be it enacted*, That this Act shall take effect from the date of its passage.

Approved April 8, 1902.