

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That an additional section be added to Article 81 of the Code of Public General Laws of Maryland, title "Revenue and Taxes," sub-title "Exemptions," to be designated Section 4A, and to read as follows:

SEC. 4A. To obtain the exemption from taxation allowed in Section 4 of this Article, the owner or owners of a graveyard or cemetery which do not accumulate profits for any purpose except for the maintenance or improvement of such cemetery or graveyard shall apply to the County Commissioners of the county in which such cemetery or graveyard may be located by a written petition, signed and sworn to by such owner or owners, in which petition shall be stated a brief history of the land or lands composing such cemetery or graveyard, the condition of the titles thereto, from whom obtained, at what price bought and upon what terms, and the particulars of the ownership of such land or lands, and its or their value or values for five years prior to its or their conversion into a cemetery or graveyard; and no such exemption from taxation shall be allowed by said County Commissioners unless they be satisfied that the land or lands included in such cemetery or graveyard has been acquired for the purposes of a cemetery or graveyard at its or their fair value, and that the formation of such cemetery or graveyard was a bona fide public purpose and neither directly or indirectly involved a profit to the organizer or organizers thereof.

SEC. 2. *Be it enacted,* That this Act shall take effect from the date of its passage.

Approved April 13, 1910.

CHAPTER 619.

AN ACT to repeal and re-enact with amendments Section 6 of Article 81 of the Code of 1904, of the Public General Laws of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 6 of Article 81 of the Code of 1904, of the Public General Laws of Maryland be and the same hereby repealed and re-enacted with amendments so as to read as follows:

6. All bona fide residents of the State, owning only household effects, the value of which is less than three hundred dollars, shall be exempt from taxation on the same; provided, however, that this Act shall only apply to Baltimore City and Baltimore County.