

what price bought and upon what terms, and the particulars of the ownership of such land or lands *or structure or structures*, and its or their value or values for five years prior to its or their conversion into a cemetery **[or]**, graveyard *or mausoleum*; and no such exemption from taxation shall be allowed by said county commissioners unless they be satisfied that the land or lands *or structure or structures* included in such cemetery **[or]**, graveyard *or mausoleum* has been acquired for the purposes of a cemetery **[or]**, graveyard *or other burial place*, at its or their fair value, and that the formation of such cemetery **[or]**, graveyard *or mausoleum* was a bona fide public purpose and neither directly nor indirectly involved a profit to the organizers thereof. *Whenever any cemetery company or other owner of a mausoleum or mausoleums shall have sold crypts in such mausoleum or mausoleums to purchasers who have purchased the same for the purpose of burial of the dead, the said mausoleum or mausoleums shall be exempt from taxation to the extent to which the value of the crypts sold bears to the total value of the mausoleum or mausoleums. When all the crypts in any mausoleum or mausoleums have been sold such mausoleum or mausoleums shall be totally exempt from taxation.*

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1951.

Approved April 13, 1951.

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## CHAPTER 306

(Senate Bill 254)

AN ACT to repeal and re-enact, with amendments, Section 5 (c) of Article 88B of the Annotated Code of Maryland (1947 Supplement), title "State Police," as said section was amended by Chapter 108 of the Acts of 1950, increasing the salaries of the police employees of the Department of Maryland State Police.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 5 (c) of Article 88B of the Annotated Code of Maryland (1947 Supplement), title "State Police," as said section was amended by Chapter 108 of the Acts of

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EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.