

CHAPTER 241.

Passed March 6, 1858.

Mayor and City Council of Baltimore authorised.

Required to furnish an annual statement.

All persons carrying on business shall be assessable.

Proviso.

AN ACT to authorise the Mayor and City Council of Baltimore to cause a new assessment to be made of the property in that city.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the Mayor and City Council of Baltimore be and they are hereby empowered and authorised to cause a new assessment, to be made of all and every description of property within the limits of said city, which is mentioned and described in the first section of an act, passed March session, eighteen hundred and forty-one, chapter twenty-three, or otherwise existing in any shape, and not especially exempted by said act of March session, eighteen hundred and forty-one, chapter twenty-three, entitled, an act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of the State, and of all property made assessable within said city by the provisions of this act hereinafter contained.

SEC. 2. *And be it enacted,* That it shall be the duty of the president, or other proper officers of the banks located in said city, and of all other incorporated institutions of said city, and they are hereby directed, to furnish annually on the first day of March to the Appeal Tax Court of the city of Baltimore, the amount of the stock of said banks or other incorporated institutions of said city held by each stockholder, together with the name and residence of said stockholder, so far as the same may be known to the president or other officers aforesaid.

SEC. 3. *And be it enacted,* That all persons carrying on business in Baltimore city shall be assessable under this act; and within Baltimore city on all property made assessable by said act of eighteen hundred and forty-one, chapter twenty-three, or which may hereafter be made assessable by the laws of this State, and which is located in Baltimore city, or employed or used in such business in Baltimore city; *Provided,* that negro slaves shall be assessed at the values fixed by the ninth section of the act of eighteen hundred and fifty-two, chapter three hundred and thirty-seven.

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