

guardian in Washington city are not taxable in Harford county, although the ward's husband was a registered voter of Harford county. *Kinghart v. Howard*, 90 Md. 1.

If a guardian is appointed in Washington county, stocks and bonds held by him as guardian are taxable there, although he resides outside of Maryland. *Baldwin v. Washington County*, 85 Md. 158.

#### Generally.

The stock of goods of a co-partnership doing business in a city, which remains there until it is sold in the course of business, is "goods and chattels permanently located" within the meaning of this section. *Hopkins v. Baker*, 78 Md. 370.

Where cattle are purchased in the west and shipped to Baltimore county and there disposed of, some being shipped to Europe and others sold at home, such average quantity of cattle as the firm ordinarily has on hand is liable to taxation in Baltimore county. *Myers v. Baltimore County*, 83 Md. 387.

The latter portion of this section (adopted by the act of 1890, chapter 426) set at rest all question of the power of the legislature to tax mortgage debts. The method of carrying out the above provision approved. *Allen v. Nat. State Bank*, 92 Md. 512; *Faust v. 23rd, etc., Bldg. Assn.*, 84 Md. 192.

The portion of this section ending with the words "so located," refers only to natural persons and not to corporations—see article 81, section 212, of the Annotated Code and notes thereto. *B., C. & A. Ry. v. Wicomico County*, 93 Md. 131.

This section referred to in construing article 15 of the bill of rights—see notes thereto. *Miller v. Wicomico County*, 107 Md. 441.

See article 81 of the Annotated Code.

See article 15 of the declaration of rights.

Sec. 52. The General Assembly shall appropriate no money out of the Treasury for payment of any private claim against the State exceeding three hundred dollars, unless said claim shall have been first presented to the Comptroller of the Treasury, together with the proofs upon which the same is founded, and reported upon by him.

This section referred to in construing article 3, section 32—see notes thereto. *McPherson v. Leonard*, 29 Md. 390. (And see discussion of this section in dissenting opinion.)

Sec. 53. No person shall be incompetent, as a witness, on account of race or color, unless hereafter so declared by Act of the General Assembly.

See article 35 of the Annotated Code.

Sec. 54. No County of this State shall contract any debt, or obligation, in the construction of any Railroad, Canal, or other Work of Internal Improvement nor give, or loan its credit to or in aid of any association, or corporation, unless authorized by an Act of the General Assembly, which shall be published for two months before the next election for members of the House of Delegates in the newspapers published in such County, and shall also be approved by a majority of all the members elected to each House of the General Assembly, at its next session after said election.

The act of 1872, chapter 245, authorizing the county commissioners of Anne Arundel county to subscribe for a certain amount of stock of the Baltimore and Drum Point Railroad Company, and to issue coupon bonds