

the exercise of such powers is postponed by the language of the amendment until the legislature has by uniform rules provided for separate assessment, classification, etc. Power of state, as contrasted with municipality, to exempt and classify. *Jones v. Broening*, 135 Md. 242.

The principle of equality in taxation is gratified by making local taxation equal and uniform within the limits of the taxing district. The act of 1918, ch. 82, extending the limits of Baltimore city, does not violate this article. *McGraw v. Merryman*, 133 Md. 261.

The act of 1888, ch. 244, sec. 2, providing that the county commissioners of Prince George's county should authorize the county treasurer to pay the commissioners of Laurel the taxes levied upon the real property within said city, same to be used in repairing the streets, etc., of said town and for such other purposes as said commissioners of Laurel determined, held to be in violation of this article, since it practically exempted the owners of real estate in Laurel *pro tanto* from the expenses of the county government. *Prince George's County v. Laurel*, 70 Md. 443. And see *Curtis v. Mactier*, 115 Md. 396. *Cf. Carroll County v. Westminster*, 123 Md. 202 (involving act 1890, ch. 508).

Sec. 19 of the act of 1870, ch. 260, incorporating the town of Laurel, provided that certain labor or money levied or taxed upon the owners of property or residents within said town should be turned over to the commissioners of Laurel and be spent by them for the improvement of roads, etc.; this article held not to have been violated since no inequality of taxation is provided for. *Prince George's County v. Commissioners of Laurel*, 51 Md. 460. And see *Curtis v. Mactier*, 115 Md. 396; *Prince George's County v. Laurel*, 70 Md. 445; *Carroll County v. Westminster*, 123 Md. 202 (involving act 1890, ch. 508).

The act of 1904, ch. 263, exempting a wharf owned by a church from municipal taxation, held to violate this article. Under what conditions exemptions may be made. Object and theory of this article. *Baltimore v. Starr Church*, 106 Md. 281.

The act of 1874, ch. 514, exempting all property in the state, except certain property particularly mentioned, from taxation for state or local purposes, held to violate this article. *Maxwell v. State*, 40 Md. 294.

For a case involving the power of the state to exempt property from taxation, and when it has been exercised, see *Tax Cases*, 12 G. & J. 117.

Portion of this article *re* taxes being uniform as to land within taxing district does not apply to special assessments. Assessment upon particular property should be measured by benefit to it; supplementary construction or improvement. *Sanitary Commission v. Noel*, 155 Md. 446 (dissenting opinion).

Legislature may put cost of public improvements primarily on abutting properties, and secondly on all taxpayers in district, and thirdly upon all taxpayers of political unit. Act creating Metropolitan District of Baltimore County, valid. *Dinneen v. Rider*, 152 Md. 365.

This article referred to in holding art. 56, sec. 159, of Code, constitutional—see notes thereto. *Grossfield v. Baughman*, 148 Md. 334.

This article referred to—see notes to art. 11A, sec. 1, of Constitution. *Gaither v. Jackson*, 147 Md. 666.

This article referred to in construing art. 81, secs. 15 and 175. *Power Co. v. State Tax Commission*, 159 Md. 361.

This article referred to in construing art. 81, sec. 7, sub-sec. 28. *Steam Packet Co. v. Baltimore*, 161 Md. 13.

Cited but not construed in *Parlett, etc., v. Tidewater Lines*, 164 Md. 411.

The uniformity of taxation requirement of this article relates to general assessment for taxation and not to the imposition of licenses. *Bevard v. Baughman*, 167 Md. 68.

This article referred to in holding that art. 11A of the State Constitution had not authorized Baltimore City to legislate on assessing property for State taxation. *Denhard v. Baltimore*, 167 Md. 419.

Ch. 497, acts of 1931, exempting W., B. & A. Elec. R. Co. not repugnant to this article. Decision in district court (61 Fed. [2nd], 374) reversed. *Williams v. Mayor*, 289 U. S. 36.

Double taxation.

A double tax is not invalid unless it destroys equality; taxes are levied upon the individual and not upon the property, though the value of the property is the standard by which the extent of liability is measured. When the same property represents distinct values belonging to different persons, natural or artificial, both persons may be taxed according to the values which the property represents in the hands of each, respectively. The tax upon corporate stock is not a tax upon the stock or corporation, but upon the owners of the stock—see notes to art. 81, sec. 15, of Code. *U. S. Electric Power, etc., Co. v. State*, 79 Md. 71. *Cf., Frederick County v. Farmers, etc., Bank*, 48 Md. 119.

This article is a bar to double taxation; tax laws should be so construed as to avoid that result. Intent of this article. How the deposits in a savings bank, bearing interest, should be taxed—see notes to art. 81, sec. 94, *State v. Sterling*, 20 Md. 516. And see *Westminster v. Westminster Savings Bank*, 63 Md. 64.