

mestic corporations and national banks the taxes upon which are required by this Article to be paid by such corporation for account of the shareholders.

(5) Houses and buildings used exclusively for public worship, and the furniture contained therein, and any parsonage used in connection therewith, and the grounds appurtenant to such houses, buildings and parsonages and necessary for the respective uses thereof.

(6) Graveyards, cemeteries (including burying grounds set apart for the use of any family or belonging to any church or congregation) and cemetery companies which are not operated for pecuniary profit and which do not accumulate profits for any purpose other than the maintenance or improvement of their cemeteries or graveyards as cemeteries or graveyards. To obtain the exemption from taxation allowed by this subsection 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 nor indirectly involved a profit to the organizer or organizers thereof.

(7) Real property purchased in the State of Maryland by survivors of the Civil War of 1861-5 for the purpose of erecting monuments and of laying out commemorative parks in memory of those who fought on either side during said war; provided that no more than fifteen acres shall be exempted for any one association.