bot county, Charles county, Queen Anne's county, Calvert county, Garrett county, Wicomico county and Saint Mary's county, each thirty dollars.

SEC. 139. The Clerks of the several Circuit Courts Not to adminand of the Superior Court of Baltimore city, shall ister oath. not administer the oath of office to any officer until he pays the tax on his commissions prescribed in the preceding section; and the said clerks shall quarterly, on the first Monday of March, June, September and December, pay to the Treasurer all sums of money they shall have received for taxes on commis-

SEC. 140. The Clerk of the Court of Appeals and the Clerk of the Superior Court of Baltimore city, Clerks shall pay shall pay to the Treasurer, two hundred dollars each; and the clerks of the circuit court of the several counties shall each pay the sum of one hundred dollars when they respectively take the oath of office.

Sec. 141. The Secretary of the State shall furnish to the Comptroller annually, a list of all officers who all officers have been reported to him by the several clerks as having qualified by taking the oath of office.

SEC. 142. For the purpose of valuing the stock of banking and other private corporations held by non- Valuing the resident stockholders, it is hereby declared and stock understood that the stock of banking, insurance or other corporations, usually termed moneyed institutions, are situate at the place at which the principal office for the transacting the business of such corporation is situate; the stock of a turnpike, railroad, steamboat, canal or other improved corporation is situate at the place where its principal office for the transaction of business shall be established, if the said office be within the limits of this State, and shall be so assessed, and if not, then the assessable property of such corporation shall be valued and assessed in and assessed in the county or counties in which said property is situate, and in the City of Baltimore so far as it is situate in said city; and the stock of mining, manufacturing and other like corporations, situate at the place where the works of such corporation, or the greater part of their operations respectively shall be conducted, shall be assessed in like manner in the county or city where such works are situate.