

May require the accounts. SEC. 143. The county commissioners or Appeal Tax Court of Baltimore city, may require the accounts of stock furnished as aforesaid, to be verified by the oath or affirmation of the proper officer of the corporation, or may require that the stock and other books of said corporation shall be open to them for their inspection.

Shall fail to perform SEC. 144. If any such president or other proper officer shall fail to perform the duties imposed upon him by the preceding sections, such officer shall, on indictment and conviction, be fined therefor not less than five hundred dollars.

Assess the capital stock. SEC. 145. The Comptroller of the Treasury shall, on or before the fifteenth day of May in each year, assess the shares of capital stock in all banks, State or National, banking associations, and other incorporated institutions or companies incorporated by this State, or located and doing business therein, except railroad and canal companies, at the true value thereof in dollars and cents, and for the purpose of ascertaining the true value of such shares the Comptroller is hereby authorized and empowered to examine upon oath any officer of the same touching the affairs thereof, or to examine upon oath any other person as a witness, whom he may be advised has important information in regard to the value of such shares of capital stock and any such officer refusing to answer upon oath touching the affairs of such bank, banking association or company, of which he is an officer, shall, on indictment and conviction thereof, be fined not less than five hundred dollars.

Examine upon oath

Shall report true and correct statement. SEC. 146. The president, cashier or other chief officer of any bank or banking association, State or National, located and doing business in this State, shall, by the fifteenth day of April in each year, report to the Comptroller of the Treasury, a true and correct statement of the number of shares of capital stock in such bank or banking association of which he is president, cashier or chief officer; and the par value of each share, with such other information in regard to the value of the same as may be required by the Comptroller, and may be in the possession of such officer; and the Comptroller shall annually, by the fifteenth day of May in each year, assess the said