

161. Penalty for failure to comply with sections 159 and 160.
162. Also furnish a full statement of their real estate: how value of stock shall be ascertained; duty of state tax commissioner; railroad companies.
163. Assessment of stock or property of corporations whose capital in whole or in part is invested in taxable securities; provisos.
164. Abatement of plant of manufacturing establishments.
165. State tax commissioner to return to comptroller his valuation of stock; notification to corporations; appeal.

#### **Increase of Assessment.**

166. Owner to be notified before; proceedings thereupon.

#### **Tax on Gross Receipts of Certain Corporations.**

167. Tax upon gross receipts of railroad, telegraph, cable, express or transportation, telephone, parlor car, sleeping car, safe deposit, trust, guarantee, fidelity, oil pipe line, title insurance, electric light, electric construction, gas, guano, phosphate and fertilizer companies, firms, etc.; proviso.
168. Duty of such companies, etc., to report receipts; state tax.
169. False statement; failure to report.
170. Explanation of terms.
- 171-186. Provisions in detail for the ascertainment, enforcement and collection of such gross receipts taxes.

#### **Tax on Mortgages.**

187. Tax of eight per centum upon interest on mortgages in Worcester, Somerset, Carroll, Montgomery, Frederick and Dorchester counties for county purposes only; proviso.
188. When the year for such collection shall begin and end.

189. Covenant by mortgagor to pay mortgagee's tax to be null and void.

190. Oath of mortgagee.

191. Unreleased mortgages; clerks to furnish lists to county commissioners.

192. Mortgagor paying tax shall have amount with interest deducted from mortgage debt.

#### **County Taxation of Railroad Property.**

193. Property to be taxed for county and city purposes like property of individuals.

#### **Sinking Fund.**

194. How surplus monies in treasury shall be invested.

#### **Taxation of Dogs.**

195. County commissioners may provide for.

196. Division of counties into districts; duty of constables to enumerate, assess and collect; compensation.

197. County commissioners to furnish constables with metal tags to be worn by all dogs; when dogs may lawfully be killed.

198. Malignant removal of such tag.

199. Loss of tag: duplicate may be supplied.

200. Constables may be removed for neglect of duty under sections 196 and 197.

201. Counties excepted.

#### **Mode and Measure of Assessment.**

202. As to location of assessed property. Railroad stock. Shares in banks. Method of valuing all property in this state not exempted.

203. Appeal tax court to value and assess property.

204. Power of county commissioners to value all personal property and revise valuations and assessments of real property; notice. Penalties and requirements; appeal.