

report to the state tax commissioner the total assessment or valuation of the rolling stock of said railroad companies, so made in their respective counties and in said city, and the assessment district in which is the situs of said rolling stock, as defined by said section 202, and the said tax commissioner shall thereupon forthwith make the apportionment or division aforesaid of such total valuation among the several counties and the city of Baltimore according to the mileage therein, respectively, of such railroads, and after having made such apportionment or division thereof, he shall certify to the respective boards of county commissioners of the several counties and to the appeal tax court of Baltimore city, the amount of the proportion of the valuation of such rolling stock to which each such county or the said city is so entitled; and such proportions, respectively, shall thereafter be valued and assessed for purposes of taxation in such respective counties or said city, subject to the right of appeal as in other cases in this article.

Rolling stock of a railroad company whose road extends through other counties of the state is not taxable in the county in which the principal office of the corporation is located, since the acts of 1896, chapters 120 and 140—see also section 202—provide a special mode for the assessment of rolling stock. The act of 1896 is not in conflict with article 3, section 51, of the state constitution, that provision being applicable to natural persons only. *B. C. & A. Ry. Co. v. Wicomico County*, 93 Md. 131. (And see *Wicomico County v. Bancroft*, 203 U. S. 117).

The appeal given by this section is to the comptroller and treasurer as provided in section 165. Pending such appeal, an injunction restraining the comptroller and treasurer from taking certain prospective action, will not be granted. *Graham v. Harford County*, 87 Md. 323; *Fowble v. Kemp*, 92 Md. 636.

Palace and sleeping cars built and owned by a foreign corporation having its principal place of business outside of Maryland, and leased to railroad companies which use them upon their various roads in Maryland, held not to be taxable under the act of 1876, ch. 260. *Appeal Tax Court v. Pullman Co.*, 50 Md. 456.

As to the taxation of rolling stock of a railroad company prior to the acts of 1896, chapters 120 and 140, see *Appeal Tax Court v. Northern Central Ry. Co.*, 50 Md. 420; *Philadelphia, etc., R. R. Co. v. Appeal Tax Court*, 50 Md. 398; *Appeal Tax Court v. Western Maryland R. R. Co.*, 50 Md. 298; *Appeal Tax Court v. Pullman Co.*, 50 Md. 456.

See sec. 202.

1904, art. 81, sec. 209. 1896, ch. 140, sec. 200.*

213. It shall be lawful for any railroad company or other corporation, in executing a mortgage on property located in this State, for the purpose of securing the payment of bonds issued by such corporation, to covenant in such mortgage to pay the taxes levied upon such mortgage, or the bonds secured thereby, or on the interest payable thereon; and in such cases the oath prescribed in section 190 shall not be required; provided, however, that nothing contained in this section shall be held or construed to waive, release or otherwise interfere with the valuation and assessment, for purposes of taxation, of any bonds, secured by such mortgage, in the hands of the holders thereof, resident

*This section should have been numbered 199.