

1904, art. 81, sec. 212. 1888, art. 81, sec. 155. 1896, ch. 120, sec. 2.
1896, ch. 143, sec. 202.

216. No extra assessment shall be made, and no extra or special tax shall be levied or collected on any bridge or bridges over streams or any tunnel forming any part of the roadway of any railroad or railroads or turnpike in this State, it being the meaning and intent of this section that any bridge over streams or any tunnel forming a portion of the roadway of any of said railroads or turnpikes shall be valued and assessed at the same rate that any other equal portion of such railroad or turnpike is valued.

See art. 23, sec. 313.

Ibid. sec. 213. 1898, ch. 286, sec. 203.

217. All shares of stock in any bank (other than a national bank) incorporated by or located in or doing business in this State shall be valued and assessed for the purpose of State, county and municipal taxation to the owners thereof in the county or city in this State, in which said owners may respectively reside, in the same manner and to all intents and purposes as if the said shares of stock were shares of stock in a national bank located in this State, to the end that at no time shall the shares of stock in any bank incorporated by or located in or doing business in this State (other than a national bank) or the owner or owners thereof be liable for or subject to any other or greater taxation than the same, or the owner or owners thereof, would be if the said shares of stock were shares of stock in a national bank located in this State.

See sections 2 and 162 and notes.

Distilled Spirits.

Ibid. sec. 214. 1892, ch. 704, sec. 1.

218. There shall be levied and collected upon all distilled spirits in this State as personal property the same rate of taxation which is imposed by the laws of the State on other property for State and county purposes.

The tax upon distilled spirits is not on the property but upon the owner. Object of this section. This and the following sections (particularly in view of section 226), are not invalid because they require distillers or warehousemen to pay the tax; nor do they impose a double tax; nor is the question affected by the non-residence of either the owner or the distiller. Prior to the act of 1898, ch. 275 (see section 204), the act of 1892, ch. 704, was invalid as to the counties, because there was no provision for notice and an opportunity to be heard before the assessment was made, nor for an appeal; and prior to the act of 1900, ch. 320 (see sections 220 and 221), the act of 1892 was invalid for the same reason, as to Baltimore city. Neither sections 12, 18, 165 nor 166 remedied such defect in the act of 1892. Taxes actually paid under the act of 1892, however, could not be reclaimed. *Monticello Co. v. Baltimore*, 90 Md. 423; *Carstairs v. Cochran*, 95 Md. 498 (affirmed in 193 U. S. 10); *Hannis Distilling Co. v. Baltimore*, 114 Md. 678; (And see *Hannis Distilling Co. v. Baltimore*, 216 U. S. 285); *Baltimore v. State*, 105 Md. 4; *Gittings v. Baltimore*, 95 Md. 425; *Fowble v. Kemp*, 92 Md. 632. *Cf. Baltimore v. Grand Lodge*, 60 Md. 284.