

cent) on each one hundred dollars to meet the interest on the "State Loan of 1918"; a tax of one cent (1 cent) to meet the interest on the "Road Loan of 1918," making an aggregate of thirty-six and thirty-one-seventy-seconds cents ($36 \frac{31}{72}$ cents) on each one hundred dollars for the year 1920. And there shall be duly levied, in accordance with law, the same State taxes on the shares of the capital stock of all banks, State and National, and other incorporated institutions and companies of this State, the shares of whose capital stock are liable by law to amendment* and taxation.

See notes to this section in volumes 2 and 3 of the Annotated Code.

Record of Property Assessed.

1904, art. 81, sec. 24. 1888, art. 81, sec. 24. 1860, art. 81, sec. 25. 1844, ch. 236, sec. 19. 1874, ch. 483, sec. 23. 1898, ch. 123, sec. 162. 1918, ch. 255.

26. The said clerks shall transmit to the comptroller, annually, within thirty days after the annual levy of taxes for the State, a return of the assessments of property in each county and the City of Baltimore, showing the amount thereof, and the amount placed in the hands of each collector of such county or city, and said clerks shall thereafter during the year make like returns to the comptroller, on the first day of every third month, of new assessments made during the preceding three months and placed in their hands for collection; and for neglecting or refusing to perform this duty, the clerk so neglecting or refusing shall be subject to presentment, and upon conviction thereof in the circuit court for the county or the criminal court of Baltimore City to a penalty of one hundred dollars for the use of the State.

Collectors and Collections.

1916, ch. 630. 1918, ch. 261, sec. 48.

48. The State taxes levied in pursuance of Section twenty-eight of this Article, and all taxes due from incorporated institutions of this State, shall be due and payable on and after the first day of July in the year in which they are levied. On taxes which are not paid before the first day of October in said year interest of one-half of one per cent. shall be charged if paid at any time during said month of October, and interest of one-half of one per cent. shall be charged for each additional month or fraction thereof that such taxes remain unpaid. It shall be the duty of the collectors or County Treasurer or other officers collecting said taxes to make monthly returns and remittances to the Comptroller of the amounts thereof collected from time to time; and his compensation for services in the collection and remittance of said taxes shall be the sum levied for that purpose by the Mayor and City Council of Baltimore City and the County Commissioners of the respective counties of this State, as provided in this Article. Said returns and remittances

*Probably a typographical error in the act