

his hands next due by such corporations, partnership and individuals, and shall be collected in the same manner as the taxes themselves are collected, and if there are no such taxes, then the said penalties shall be collected by the Comptroller in the same manner as taxes are collected by him; and such penalties when collected shall be paid into the Treasury of the State for the general purposes of the State.

Provided, however, that the State Tax Commission shall have the power, on good cause shown to it, to abate or reduce any penalties imposed as aforesaid, and in such event the Commission shall forthwith notify the Comptroller of such abatement or reduction; and in case of such abatements, the penalties shall not be collected at all, and in case of such reductions, only the balance of the penalties then remaining shall be collected as aforesaid.

And provided further, that the State Tax Commission shall have the power, within ninety days after June 1, 1918, to abate or reduce any penalties imposed under this section as the section stood before the same was amended by the Act of 1918, Chapter 32, and such penalties so abated shall not be collected at all, and in case such penalties are reduced, then only the balance then remaining shall be collected; and upon the expiration of said period of ninety days after June 1, 1918, the State Tax Commission shall certify, under its seal, to the Comptroller the names of the said corporations, partnerships or individuals penalized, together with the amount of the penalties then due by each as aforesaid, and the same shall be added by the Comptroller to the bills for any taxes in his hands next due by such corporations, partnerships or individuals, and shall be collected in the same manner that the taxes themselves are collected, and if there are no such taxes, then the said penalties shall be collected by the Comptroller as taxes are collected by him; and such penalties when collected shall be paid into the Treasury of the State for the general purposes of the State.

**157.** Repealed. (Act 1916, ch. 596.)

1904, art. 81, sec. 159. 1888, art. 81, sec. 141. 1878, ch. 178. 1880, ch. 20.  
1896, ch. 120. 1914, ch. 197.

**162.** At the time of making the returns of stockholders to the County Commissioners and Appeal Tax Court of Baltimore City, as required by law, the president or other proper officer of every bank or other incorporated institution incorporated under the laws of this State or doing business therein, and of every joint stock company doing business in this State, shall furnish to the County Commissioners of each County in which such bank or other incorporated institution or joint stock company shall own or possess any real property, and to the Appeal Tax Court of Baltimore City, if such bank or other incorporated institution or joint stock company shall own or possess any real property in said City, a true statement of such real property, situate or located in such County or City, and the president or other proper officer of