

202. Unreleased mortgages; clerks to furnish lists to county commissioners.
203. Mortgagor paying tax shall have amount with interest deducted from mortgage debt.

County Taxation of Railroad Property.

204. Property taxed for county and city purposes like property of individuals.

Sinking Fund.

205. How surplus monies in treasury invested.

Taxation of Dogs.

- 206-212. License, tag and collar. When dog may be killed; private nuisance. Dog license fund. Damages for animals killed by dogs. Penalty. No application to Baltimore city.

Mode and Measure of Assessment.

213. As to location of assessed property. Railroad stock. Shares in banks. Method of valuing all property in this state not exempted.
214. Appeal tax court to value and assess; reassessment—procedure. Neglect of employees to perform duties. Effect of mailing notice.
215. Power of county commissioners to value personal property and revise valuations and assessments of real property; notice. Penalties and requirements; appeal.
216. Appointment of assessors; their duties.
217. Acts prior to April 11, 1902, not invalidated by provisions of secs. 215 and 216. Baltimore county excepted.
218. Taxation and assessment of certificates of indebtedness issued by any individual or firm, where to be assessed. Measure of assessment thereon.
219. Refusal to give bonds to be *prima facie* evidence of intention to evade payment of taxes.
220. Exceptions and provisos.
221. Contents of lists not disclosed.
222. Building association shares, to what extent exempt.

223. Situs of rolling stock of railroad companies for purposes of taxation.

224. Payment of tax on mortgages by railroad companies.

225. Assessment and taxation of corporate bonds; certificates of indebtedness, etc., owned by residents of Md.; shares of stock of foreign corporations owned by residents of Md.

226. Bonds and personal property taxed to equitable owners.

227. Assessment and taxation of bridges and tunnels.

228. Shares of stock in any bank (other than national bank) doing business in this state, how valued and assessed.

Distilled Spirits.

229. Taxation upon.

- 230-231. Report by distillers; tax on liquors on hand; valuation; corporations.

232. Appeal by distiller from valuation.

233. Quarterly reports of delivery of such spirits made by distiller.

234. Spirits shall not be removed until tax is paid.

235. Making false report; penalty.

236. All necessary information must be given by distillers; penalty for refusal.

237. Person paying tax on such spirits shall have lien thereon.

238. Reports and returns must contain description of such spirits.

239. Tax commission to prescribe forms and blanks for reports and returns.

State Auditor.

240. Appointment; oath; term of office; salaries; bond; assistants.

241. Examination of books, etc., of officials, state-aided institutions, etc.; reports thereof; changes. Reports of violations of law; suit.

- 242-246. Duties and authority of auditor; books open to; refusal to allow examination by. Removal of auditor; vacancies.