with be empanelled to try the same; and the certificate of the comptroller of the amount of said taxes and that the same remain due and unpaid shall be *prima facie* evidence to entitle the State to a verdict and judgment against said bank or banking association; and in all cases where the said court shall find for the State, the judgment shall be rendered against the said bank or banking association for the amount of said taxes and ten per cent. additional as damages, and all costs, and a fee of fifty dollars shall be allowed the attorney in every such case, to be taxed as a part of the plaintiff's costs in such suit.

This section referred to in construing secs. 30 and 157—see notes thereto. Union Trust Co. *v.* State, 116 Md. 371.

Cf. sec. 99, *et seq.*

An. Code, sec. 156. 1904, sec. 153. 1890, ch. 544, sec. 133A.

161. The president, cashier or other chief officer of each security, safe deposit, fidelity, guaranty and trust company heretofore or hereafter incorporated under the laws of this State, or incorporated under the laws of any other State and located and doing business in this State, shall by the fifteenth day of April in each year make a full and detailed report under oath to the state tax commission of all securities and investments of every description held by such companies respectively, in trust or otherwise, for any person, corporation or trust estate, to the end that the said investments may be made subject to State, county and municipal taxation, properly applicable to the same provided by law; and the said tax commission shall annually by the fifteenth day of May in each year assess said securities or other investments according to their fair value, and levy the state taxes prescribed by law upon the same, and shall also immediately upon the receipt of said annual reports transmit a copy of the same to the county commissioners of the several counties in which the principal office of said companies shall be located, and to the appeal tax court of Baltimore city, for the due assessment and levy of county and municipal taxes upon such investments and other securities.

As to the state tax commission, see sec. 247, *et seq.*

An. Code, sec. 158. 1904, sec. 155. 1888, sec. 137. 1878, ch. 178.

162. The county commissioners and appeal tax court are directed annually to correct the assessment of the property in their respective counties and the city of Baltimore, and to alter and correct the valuation of any property which may have been improperly valued, and to assess the same at its true value, and to alter and correct the account of any person whose property or any part thereof may have been omitted in the former assessment, or may have been since acquired; and if real estate or other property shall, from any cause, have increased or diminished largely and materially in value since the last levy, they shall correct, alter and amend the assessment of the same as aforesaid, so as to conform to its present value; they shall also, at any time, when so directed by the state tax commission, with the concurrence of the attorney general (signified by his opinion in writing), correct the assessment of the property in the respective counties and in the city of Baltimore, by striking therefrom any property