

For case involving assessment and taxation of easements, see *Consolidated Gas Co. v. Baltimore*, 105 Md. 43; same, 101 Md. 542; *United Rys. Co. v. Baltimore*, 111 Md. 264.

This section referred to in construing sec. 113—see notes thereto. *Baltimore v. State*, 105 Md. 4.

This section referred to in construing sec. 170 (art. 81), and art. 23, sec. 165—see notes thereto. *Salisbury Bldg. Assn. v. Wicomico County*, 86 Md. 617.

Cited but not construed in *Monticello Co. v. Baltimore*, 90 Md. 431; *Baltimore v. C. & P. Tel. Co.*, 131 Md. 52.

This section referred to in construing sec. 198 and act of 1916, ch. 508, applicable to Carroll county—see notes to sec. 198. *Hess v. Westminster Savings Bank*, 134 Md. 128.

This section referred to—see notes to sec. 2. *Hyattsville v. C. & P. Tel. Co.*, 131 Md. 596.

As to the remedy in case of an illegal assessment, see notes to secs. 162 and 165.

As to the taxation of foreign corporations, see art. 23, sec. 122, *et seq.*

As to the taxation of corporate stock owned by non-residents, see also secs. 154 and 163.

See notes to secs. 2, 4, 168 and 213.

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

See art. 23, sec. 108, and art. 81, sec. 169.

An. Code, sec. 162. 1904, sec. 159. 1888, sec. 141. 1878, ch. 178. 1880, ch. 20. 1896, ch. 120. 1914, ch. 197. 1924, ch. 225.

166A. 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 every fire and life insurance company incorporated under the laws of this State and doing business therein shall also furnish to the County Commissioners of each county in which it shall have any mortgages on real or leasehold property, and to the Appeal Tax Court of Baltimore City in which it shall have any mortgages on real or leasehold property in such county or city, a list of such mortgages showing the amount then due thereon, and such real property shall be valued and assessed by said County Commissioners and Appeal Tax Court respectively, to the said bank or incorporative institution or joint stock company so owning the same, and the said County Commissioners and Appeal Tax Court shall give duplicate certificates of such valuation and assessment, and of the amount shown to be due on mortgage by such list, to such president or other officer, who shall transmit one of such duplicate certificates with his return to the State Tax Commission, and State, county and city taxes shall be levied upon and paid by such bank or other incorporated institution or by such joint stock company on such assessment in the same manner as the same are levied upon and paid by individual owners of real property, in such county or city; the respective taxable value of the shares of stock in such bank, corporation and joint stock companies, save the taxable value