

Schley v. Montgomery County, 106 Md. 412. (Both cases decided prior to act of 1908, ch. 124.)

As to when tax commissioner is only a ministerial officer, see also *Baltimore v. Canton Co.*, 63 Md. 233. As to remedy in case of unlawful assessment, see also notes to sec. 162.

An. Code, sec. 164. 1904, sec. 161. 1888, sec. 143. 1882, ch. 342. 1914, ch. 528.

169. The President, or other proper officers of every corporation actually engaged in the business of manufacturing in the City of Baltimore, or in any County where the tools and machinery of manufacturers have been exempted from County taxation, in addition to the return provided to be made by the preceding Section, shall furnish to the appeal tax court of Baltimore City, or to the County Commissioners of each such County, a true statement of the mechanical tools, whether worked by hand or by steam, or other motive power, and of any machinery, manufacturing apparatus, or engines owned by such corporation and actually employed and used in the business of manufacturing in said City or County; and the property so returned shall be valued and assessed by said appeal tax court, or by the County Commissioners; and the said appeal tax court or County Commissioners shall give duplicate certificates of such valuation to such President, or other officer, who shall transmit one of such certificates, with his return, to the State Tax Commission; and the State Tax Commission, in addition to the valuation which it is required to make for State taxation, shall make a further valuation of the stock of said corporation, by deducting from the value of each share as assessed for State taxation, the proportionate amount of the value of tools and machinery, as assessed by the said appeal tax court or County Commissioners; and the valuation of the shares thus determined shall be that all shares taxable in the City of Baltimore for city taxes, if the said corporation is located in Baltimore City, or for the County taxes if the County wherein the corporation is located has exempted manufacturer's tools and machinery from taxation; provided further, that the County Commissioners of any County shall by resolution determine by a vote of its members whether there shall be in their respective County the exemption of the tools, machinery, manufacturing implements and engines of corporations, firms, and individuals actually engaged in manufacturing, and duly certified to the State Tax Commission of Maryland; and the Mayor and City Council of Baltimore shall by ordinance determine whether the tools, machinery, manufacturing implements and engines of corporations, firms and individuals actually engaged in manufacturing within the City of Baltimore shall be exempt from taxation; and wherever no determination has been made and duly certified to the State Tax Commission, then and in that case, the tools, machinery, manufacturing implements and engines of corporations, firms and individuals actually engaged in manufacturing, shall be required to pay all taxes assessed against said property.

A municipal ordinance provided that machinery, mechanical tools, implements, etc., employed in manufacturing business in city of Baltimore should be exempt from taxation. Held that gasometers and gas mains or pipes belonging to, and in the use of, a gas company, were not exempt under such ordinance. *Consolidated Gas Co. v. Baltimore*, 62 Md. 589.