

An. Code, sec. 210. 1904, sec. 206. 1896, ch. 142, sec. 198.

221. The lists provided to be furnished by the taxpayer to the assessors, and by them returned to the boards of control and review of Baltimore city and the boards of county commissioners of the several counties of this State, under the provisions of the act of 1896, chapter 120, acting as boards of control and review shall, by the said assessors and the said respective boards of control and review be safely kept and the same shall not be disclosed to any person other than a tax or assessment official; nor shall any copies be permitted to be made unless in case of an appeal from said assessment by the taxpayer or a revision thereof be ordered by the proper judicial authorities as provided in this article. And any assessor, member of a board of control and review, or county commissioner acting as a member of a board of control and review who shall violate this provision or permit the same to be violated shall be deemed guilty of a misdemeanor and upon indictment and conviction shall be fined not less than fifty nor more than five hundred dollars in the discretion of the court; provided that nothing in this section shall prohibit the clerks of the county commissioners of the several counties, and clerks of the appeal tax court of Baltimore city from giving the assessment and valuation of real estate to parties having the right to demand the same.

An. Code, sec. 211. 1904, sec. 207. 1896, ch. 140, sec. 197. 1916, ch. 226. 1922, ch. 323.

222. The provisions of this Article shall not apply to the shares of homestead or building associations incorporated under the laws of this State, and the shares of such associations are hereby declared exempt from taxation to the extent that such shares represent investments in cash, fixtures, loans on hypothecated stock, judgments, decrees, mortgages on real or leasehold estates and bonds of the United States and the State of Maryland and all homestead or building associations incorporated under the Laws of this State are hereby prohibited from investing in any other manner than as aforesaid described; provided, however, that nothing herein contained shall be construed to prevent any such association from acquiring real or leasehold property for use in whole or in part as an office or place of business nor from acquiring real or leasehold property under the foreclosure of any mortgage held by it or by purchase directly from the owner of the equity of redemption when deemed necessary by it to protect its mortgage interest in said property. From and after January 1st, 1923, no homestead or building association incorporated under the Laws of this State shall be required to file any statement or report with the State Tax Commission of Maryland.

See art. 23, sec. 165.

An. Code, sec. 212. 1904, sec. 208. 1896, ch. 140, sec. 199. 1924, ch. 293.

223. All rolling stock of all railroads which are subject to the laws of this State relating to the taxation of railroad companies whose roads are worked by steam power employed in operating and running over lines of railroad situated, being and lying in this State, is hereby declared to be assessable and taxable for county and Baltimore City taxation to the