

	Art.	Sec.
Taxes—Cont'd:		
ASSESSMENTS:		
Reduction of; for decrease value of fisheries.....	25	11
Removal of property:		
Application for abatement on account of removal; notice of removal to authorities of place to which property is removed.....	81	29
Persons removing to state or within state to give account of property.....	81	27
Penalty for refusal on notice to render an account	81	28
Situs for purposes of:		
Non-residents; shares of stock and personal property of	81	213
Personal property of residents.....	81	213
Permanently located	81	213
Rolling stock of railroad.....	81	213
State taxes on state debt; Baltimore city stock loans; stocks; bonds and certificates of debt of incorporated companies; for	81	118
Steam railroad property; exemptions.....	23	250
Uniform plan for, to be followed.....	81	264
Valuation of property for assessment purposes.....	81	213
Auditor. (See State Auditor.)		
BALTIMORE CITY STOCK:		
Payment of state taxes on.....	81	111-115
Appeal tax court to correct list of holders of city stock	81	112
City register to pay state taxes as shown by statement of appeal tax court; credits allowed.....	81	114
City register to retain from interest payable on; the state tax for current year; payment thereof to comptroller	81	113
Compensation of members of appeal tax court and city register for duties hereunder.....	81	115
List of holders of city stock from city register to appeal tax court.....	81	111
List to give assessed value of stock.....	81	112
Statement by appeal tax court in lieu of list of holders of city stock; required of city register.....	81	114
To be assessed for state taxes.....	81	118
BANKS:		
Bank must pay before becoming a body corporate.....	11	23
How taxed; deductions; credits.....	81	167
Report to State Tax Commission to show capital stock, surplus, undivided profits, etc.....	81	158
Bonus tax; must be paid before corporation is formed.....	23	7
BUILDING ASSOCIATIONS:		
Exempt from	23	165
Stock—extent to which not taxable.....	81	222
Capital stock. (See "Corporations" below.)		
Of foreign corporation owned by resident; taxation of....	23	124
Of railroad companies liable for.....	23	198
Cars. (See Taxes—Freight Line Companies.)		
COLLATERAL INHERITANCE TAX:		
Administrator <i>de bonis non</i> , etc., powers and duties same as executor hereunder	81	142
Appraisement to be taken as true value of real estate for inheritance tax	81	134
Bond of executor, etc., liable for such taxes and proceeds of sales therefor.....	81	140
Cities and county exempt from, when.....	81	124