

Assessments (Secs. 10-26).

10. By whom to be made.
11. Full value to be assessed—continuing assessments.
12. Stock in trade of merchants.
13. Railroad bridges and tunnels.
14. Real estate—improvements.
15. Shares of stock in national banks and domestic corporations (except finance companies) whose shares are taxable.
16. Shares of stock in domestic finance corporations.
17. Deductions for certain issues of Baltimore City stock.
19. Certification of assessments to County Commissioners, Appeal Tax Court and Comptroller.
- 20-25. Distilled spirits.

Notices as to Assessments.

26. Notices.

Rate of Tax.

27. Rate.

For What Period and as of What Date Taxes are Levied.

28. Levy for calendar year; exceptions.

Levy (Secs. 29-31).

29. County and municipal taxes.
30. State taxes.
31. Escaped property.

Assessors and Discovery of Taxable Property (Secs. 32-44).

32. Appointment of assessors.
33. Duties of assessors.
34. Compensation of assessors.
35. Return of assessable property by Register of Wills.
36. Assessment of discovered property.
37. Reports by Commissioner of Land Office.
- 38-9. Correction of valuations and assessments.
40. Deductions for sales, losses, removals, etc.
41. Summons by assessing authorities.
42. Removals—account of property.
43. Neglect to file returns when demanded.

44. Notice to proper assessing authority in case of removal.

Record of Assessments (Secs. 45-7).

45. Records—extent of publicity.
46. Tax rolls.
47. Certificates to Comptroller and State Tax Commission.

When Taxes are Payable (Secs. 48-9).

48. Taxes for a full year.
49. Taxes for a fraction of a year.

Collectors and Collections (Secs. 50-68).

50. Appointment of Collectors—oath.
- 51-2. Bonds of collectors.
53. Deposits of State taxes—returns to Comptroller—removal of collector.
54. Examination of books of collectors of State taxes.
55. Failure of collectors to give bond.
56. Notice to Governor of selection and qualification of collectors.
57. Appointment of collectors of State taxes in case of vacancy.
58. Failure of such collectors to give bond.
59. Disposition of county and Baltimore City taxes collected—separate levy for educational purposes.
60. Comptroller to see to collection of State taxes.
61. Failure of collectors to pay to proper authorities taxes collected.
62. The same—suits on collectors' bond.
63. The same—entry of judgment.
64. The same—jury trial.
65. Payment of taxes collected by suit.
66. Allowances to collectors for insolvencies and removals.
67. Comptroller may bid in property taken on execution.
68. Succeeding collectors to have powers of predecessor.

Tax Sales.

69. Lien of taxes.
- 69½. Method of tax sales—either under Sections 70-86, under existing law or under Sections 189-198.
70. Bills with warning.
71. Service of bills by mail.
72. Distrain on real estate—advertisement and notice of survey—real