

ordinary business corporations not doing business in this State) whose shares of stock are by law exempt from taxation under this Article or which have no capital stock.

(16) The phrase "county and/or city taxes" shall include taxes levied in or for any taxing district, or part of any county or city, but not taxes levied in consideration of local improvements upon property specially benefited thereby.

(17) A domestic corporation which is a resident of this State shall be deemed a resident of the county and/or city in which its principal office shall be situated.

(18) A foreign corporation doing business in this State shall in respect to intangible property used in or in connection with its business in this State, including property held in trust for a resident of this State, be deemed a resident of the county and/or city in which its principal office in this State is situated.

(19) Railroads worked by steam shall include any railroad operated by steam on the 30th day of March, 1906, even though such railroad has changed, or shall hereafter change its motive power in whole or in part to electricity or other motive power.

(20) The phrase "principal office" as applied to a domestic corporation shall mean the office, if any, in this State from which its business is actually directed and managed, or if there be no such office, then the place in this State where the principal business of the company in this State is transacted, or if there be no such place, then the principal office named in its charter or reported to the State Tax Commission as the case may be.

(21) The phrase "principal office in this State" as applied to a foreign corporation shall mean the place at which the principal business or operations of the company in this State are actually carried on.

(22) The phrase "date of finality" shall mean the date as of which taxes are to be levied for the taxable year in question and upon which assessments become final for such year, subject only to correction as herein authorized.

(23) The word "collector" with reference to a county or city shall include a treasurer or other officer whatsoever his title performing the duties of a collector.

1929, ch. 226, sec. 3.

3. For the purposes of this Article :

(a) Any executor of a deceased person shall in respect to assets of the estate in his hands be deemed a resident of the county (including the City of Baltimore) in which letters testamentary or of administration unrevoked shall have been issued; and if the decedent resided in any city in such county, then of such city. A guardian of an infant appointed by any Court of this State shall in respect to the assets in his hands as such guardian be deemed a resident of the county (including the City of Bal-