

An. Code, 1924, sec. 268. 1912, sec. 253. 1916, ch. 629, sec. 253. 1929, ch. 226, sec. 177.

**186.** At any time that an assessment of all of the property, or all the property of any class, in any county, or any part thereof is to be made, notice of proposed assessment may be made by publication in one or more newspapers published in the county or in such other reasonable manner as the State Tax Commission may determine.

1929, ch. 226, sec. 178.

**187.** Every corporation subject to assessment on its property or any part thereof by the State Tax Commission, and any corporation the shares of whose stock are subject to assessment by the State Tax Commission, and any corporation, firm or individual against whom any tax is to be calculated by the State Tax Commission under this Article shall file with the said Commission an annual report in such manner and containing replies to such interrogatories as may be determined upon by said Commission, including a list of its stockholders, with their addresses and the number and/or class of shares held by each, in order that it may perform any duties imposed upon it by this Article, said report to be filed not later than the fifteenth day of March in each and every year as of the first day of January preceding said fifteenth day of March; and said Commission in determining any tax or in entering any assessment against any corporation shall base its action upon the status of such corporation as of said January first. The said Commission shall have power to require any such report to be under oath of such officer or officers as it may determine. In case of the failure of any corporation to make and file such report within the time hereinabove provided, the State Tax Commission may proceed to determine or assess such tax, or take such action, upon such information as it can obtain; provided, however, that no such action by the Commission shall relieve the corporation from any tax which it ought to have paid, or exonerate it or its officers from any penalty or punishment to which it or they may by law be subject, and the State Tax Commission shall also have the right to compel the filing of such report by mandamus.

Cited in *Canton Nat. Bank v. Tax Comm.* (Judge Adams, Circuit Court No. 2 of Baltimore City), Daily Record, Nov. 17, 1939.

**163.** Sec. 163 (old) referred to in construing sec. 74 (old), particularly in connection with *American Casualty Company's case*, 82 Md. 535—see notes to secs. 46, 62, 150 and 199. *Thompson v. Henderson*, 155 Md. 674.

**157.** Secs. 157 and 159 (old) referred to construing sec. 166A (old)—see notes to sec. 15. *State Tax Commn. v. Life Ins. Co.*, 150 Md. 382.

An. Code, 1924, sec. 159. 1912, sec. 154. 1904, sec. 151. 1888, sec. 134. 1874, ch. 483, sec. 147. 1902, ch. 417. 1916, ch. 631, sec. 154. 1918, ch. 32, sec. 154. 1920, ch. 233. 1922, ch. 242. 1929, ch. 226, sec. 179.

**188.** Upon the failure of any corporation to file any report required by the last preceding section within the time therein specified the State Tax Commission shall impose on said corporation a penalty of five dollars, and in addition one dollar for each ten days or fractional part thereof during which such default shall continue, and a further penalty of ten dollars if such default shall have continued for more than eighty days. Such penalties shall be added to and become a part of any State tax assessed by the State Tax Commission against said corporation, and may be collected from said corporation by the Comptroller by suit or otherwise in the same manner as taxes. Provided, however, that the State Tax Commission shall

See important footnote on first page of this article.