

79. If such collector shall controvert the demand and desire a jury to be impanelled, the court shall direct a jury to be immediately impanelled, to try an issue whether the said collector be chargeable with and liable to pay any and what sum of money to the person so claiming and authorized to receive the same, and the court shall pass judgment on the verdict of the jury as in other cases, and award execution; and no execution issued on any judgment rendered under this or the preceding section, shall be stayed by writ of error, *supersedeas*, injunction or appeal

Id s 79
Defendant may
have jury trial

80. If any collector of county or city taxes shall fail to account for and pay over the money he has collected, or ought to have collected, within the time required by law, his bond may be put in suit, and he shall be chargeable with interest from the time the money ought to have been paid.

Id s 80
Bond may be
sued

81. Every collector shall be allowed the term of one year after the expiration of the time for which he was appointed to collect all balances due him, in the same manner as he could collect the same before the expiration of his term of office.

Id s 81.
Collector may
collect within a
year after ex-
piration of his
term

82. All taxes levied for county or city purposes shall be collected by the collectors of the counties or cities respectively within four years after the same shall have been levied; and if the same shall not be collected within four years, the parties from whom such taxes may be demanded may plead this section in bar of any recovery of the same.

Id. s 82.
County and
city taxes to be
collected within
four years

CORPORATIONS.

83. The president or other proper officer of the banks, State and National, and other incorporated institutions and companies, chartered by this State, or located and doing business therein, shall annually, on the first day of January, pay to the treasurer of the State the State tax imposed upon the shares of capital stock of said banks, institutions, or companies for the previous year, whether they or any of them have or have not declared any dividend or earned any profits, and without regard to the place of residence of the stockholders.

Id s 83
Payment of
State tax on
capital stock of
corporations.
42 Md 480
23 Md 296
41 Md 38

84. In all cases where any incorporated institution or company has no capital stock, so called, the property and assets of said company, of whatever nature, shall be assessed, and the president or other proper officer thereof shall pay to the treasurer the tax due upon said property and assets at the time aforesaid, and also to the collector of the county or city the amount of all taxes due on said property and assets to said county or city.

Id s 84
When no capital
stock, to pay
on assessed
value of prop-
erty

85. The president or other proper officer of any savings bank, institution, or corporation which shall receive deposits and allow interest thereon shall furnish to the comptroller, on or before the first day of July in each year, the aggregate amount of deposits in such corporation, and shall pay to the treasurer, on or before the first day of January succeeding, out of the interest due to the depositors, the State tax on said deposits; and they shall likewise fur-

Id s 85.
Savings institu-
tions to pay on
amount of
deposits
0 Md 155.