

Id s 140
Clerks of Court
of Appeals, of
the Superior
Court of Balti-
more City, and
of Circuit
Courts

130. The clerk of the Court of Appeals and the clerk of the Superior Court of Baltimore City, shall pay to the treasurer, two hundred dollars each; and the clerks of the Circuit Courts of the several counties shall each pay the sum of one hundred dollars when they respectively take the oath of office.

Id s 141
Secretary of
state to furnish
to comptroller
list of officers
who have qual-
ified

131. The secretary of state shall furnish to the comptroller annually, a list of all officers who have been reported to him by the several clerks as having qualified by taking the oath of office.

STOCK OF CORPORATIONS HELD BY NON-RESIDENTS.

Id s 142
Where stocks
held by non-
residents to be
considered situ-
ate for the pur-
pose of valua-
tion

132. For the purpose of valuing the stock of banking and other private corporations held by non-resident stockholders, it is hereby declared and understood that the stock of banking, insurance or other corporations, usually termed money institutions, are situate at the place at which the principal office for the transacting the business of such corporation is situate; the stock of a turnpike, railroad, steamboat, canal or other improved corporation is situate at the place where its principal office for the transaction of business shall be established, if the said office be within the limits of this State, and shall be so assessed, and if not, then the assessable property of such corporation shall be valued and assessed in the county or counties in which said property is situate, and in the city of Baltimore so far as it is situate in said city, and the stock of mining, manufacturing and other like corporations, situate at the place where the works of such corporation, or the greater part of their operations respectively shall be conducted, shall be assessed in like manner in the county or city where such works are situate.

Id s 143
County commis-
sioners or Ap-
peal Tax Court
may require
verification by
oath of accounts
of stock
furnished

133. The county commissioners or Appeal Tax Court of Baltimore City may require the accounts of stock furnished as aforesaid, to be verified by the oath or affirmation of the proper officer of the corporation, or may require that the stock and other books of said corporation shall be open to them for their inspection.

Id s 144
Penalty when
officer of cor-
poration fails to
comply

134. If any such president or other proper officer shall fail to perform the duties imposed upon him by the preceding sections, such officer shall, on indictment and conviction, be fined therefor not less than five hundred dollars.

ASSESSMENT OF STOCK OF CORPORATIONS.

Id s 145
1878, c 178
Tax commis-
sioner to as-
sess capital
stock of incor-
porated institu-
tions, except
railroad and
canal com-
panies

135. The tax commissioner shall, on or before the fifteenth day of May in each year, assess the shares of capital stock in all banks, State or National, banking associations, and other incorporated institutions or companies incorporated by this State, or located and doing business therein, except railroad and canal companies, at the true value thereof in dollars and cents; and for the purpose of ascertaining the true value of such shares, the tax commissioner is hereby authorized and empowered to examine upon oath any officer of the same touching the affairs thereof, or to examine upon oath

May examine
officers under
oath