

Comptroller's
certificate *prima*
facie evidence

Judgment for
amount of tax
and additional
damages

be impanelled to try the same, and the certificate of the comptroller of the amount of said taxes, and that the same remain due and unpaid, shall be *prima facie* evidence to entitle the State to a verdict and judgment against said bank or banking association; and in all cases, where the said court shall find for the State, judgment shall be rendered against the said bank or banking association for the amount of said taxes, and ten per cent. additional as damages; and all costs, and a fee of fifty dollars, shall be allowed the attorney in every such case, to be taxed as a part of the plaintiff's costs in such suit.

TAX COMMISSIONER.

1878, c 178, s 149.
Appointment of
tax commis-
sioner.

Powers and
duties

139. There shall be in the treasury department a tax commissioner of the State of Maryland, to be appointed by the governor, comptroller, and treasurer, or a majority of them, who shall take the oath prescribed by the Constitution, and shall hold his office for four years from the date of his qualification and until the appointment and qualification of his successor, and shall receive a salary of twenty-five hundred dollars per annum, and such necessary travelling expenses (not exceeding eight hundred dollars in any one year) as may be audited by the comptroller, who shall issue his warrant for the payment of the same when allowed. The State tax commissioner shall assess for State purposes the shares of capital stock in all banks, State or National, banking associations or other incorporated institutions or companies incorporated under the authority of this State, or located and doing business therein, whose shares of capital stock are liable to assessment and taxation by the laws of this State, and shall have all the powers and perform all the duties in reference thereto which have heretofore devolved by law upon the comptroller, he shall report the assessment of such shares of the capital stock to the comptroller, and said assessment shall be subject to appeal and revision as hereafter provided in this article; he shall report the amount of the basis of assessment for State purposes in the several counties and city of Baltimore, with his suggestions in regard to the same, to the General Assembly at each regular session thereof, and shall perform such other duties as may be prescribed by law.

- Id s 150
Correction of
assessments.

140. The county commissioners and Appeal Tax Court are directed annually to correct the assessment of the property in their respected counties and the city of Baltimore, and to alter and correct the valuation of any property which may have been improperly valued, and to assess the same at its true value, and to alter and correct the account of any person whose property or any part thereof may have been omitted in the former assessment, or may have been since acquired; and if real estate or other property shall from any cause have increased or diminished largely and materially in value since the last levy they shall correct, alter, and amend the assessment of the same as aforesaid, so as to conform to its present value;