

they shall also at any time, when so directed by the State tax commissioner, with the concurrence of the attorney-general (signified by his opinion in writing), correct the assessment of the property in the respective counties and in the city of Baltimore, by striking therefrom any property which they shall be instructed by the said tax commissioner and attorney-general is not subject to taxation under the laws of this State or of the United States.

141. At the time of making the returns of stockholders to the county commissioners and Appeal Tax Court, as required by law, the president or other proper officer of every bank or other incorporated institution, shall furnish to the county commissioners of each county in which such bank or other incorporated institution shall own and possess any real property, and to the Appeal Tax Court of Baltimore City, if such bank or other incorporated institution shall own and possess any real property in said city, a true statement of such real property situate or located in such county or city; and such real property shall be valued and assessed by said county commissioners and Appeal Tax Court respectively to the said bank or incorporated institution so owning the same, and said county commissioners and Appeal Tax Court shall give duplicate certificates of such valuation and assessment to such president or other officer, who shall transmit one of such duplicate certificates with his return to the State tax commissioner, and State, county, or city taxes shall be levied upon and paid by such bank or other incorporated institution on such assessment, in the same manner as the same are levied upon and paid by individual owners of real property in such county or city.

Id s 151
Statements to
be furnished
county commis-
sioners, etc., by
corporations.

Certificates of
valuation and
assessments

142. The State tax commissioner shall deduct the assessed value of such real property, according to the certificates so furnished to him from said county commissioners and Appeal Tax Court, from the aggregate value of the shares of capital stock of such bank or incorporated institution, and when the valuation and assessment of the shares of capital stock of such bank or incorporated institution shall have been finally determined and made for State purposes, the State tax commissioner shall certify to the county commissioners of each county where any of the stockholders may so reside, and to the Appeal Tax Court of Baltimore City, if any of such stockholders reside in said city, the assessed value of such shares of stock after deducting the assessed value of such real property as aforesaid; the shares of stock held in such bank or incorporated institution owned by residents of this State, shall, for county or municipal purposes, be valued to the owners thereof in the county or city where such owners respectively reside; but the taxes assessed for State, county, or municipal purposes, shall be collected from such bank or incorporated institution, and when so paid, may be charged by such bank or incorporated institution to the account of such stockholders respectively.

Id s 151.
Duties of tax
commissioner.