

Id s 152
Returns to
comptroller

143. As soon as the State tax commissioner shall have valued and assessed the shares in the several banks and other corporations in this State, he shall certify and return the said valuation to the comptroller of the treasury, who shall at once proceed to notify the president, cashier, or other proper officer of such banks or other corporations of the said valuation and assessment of their shares respectively, by transmitting to such president or other officer, an account of the State taxes due from such bank or other corporation under such valuation and assessment, by mail, under cover, fairly directed to such president or other officer, and shall note in a book the date of placing in the mail the envelope or cover containing such account. If no appeal be taken within thirty days from such transmission, the said valuation and assessment shall be final, but any such bank or corporation may within thirty days after such notification, appeal from such valuation to the comptroller of the treasury and State treasurer, stating in such appeal the reasons and grounds of such appeal, and said comptroller and treasurer shall consider the same, and if the comptroller and treasurer shall both be of the opinion that such valuation and assessment so made by the State tax commissioner is erroneous, and ought to be changed, they shall change the same accordingly, and the valuation and assessment so agreed upon by the comptroller and treasurer shall be final, but if either the comptroller or treasurer shall agree with the State tax commissioner as to the correctness of the valuation so made by him, then such appeal shall be dismissed, and the original valuation shall be and remain as the true valuation of such shares, and all laws or parts of laws inconsistent with the provisions of these sections are hereby repealed.

Appeal

Correction of
assessment and
valuation

GROSS RECEIPTS OF RAILROADS.

1874, c 408, s 150
State tax on
gross receipts of
railroads.

144. A State tax of one-half of one per centum is hereby levied annually, upon the gross receipts of all railroad companies worked by steam, incorporated by or under the authority of this State, and doing business therein; and the said tax shall be due and payable at the treasury, on or before the first day of March, in each and every year, provided that the gross receipts of the Washington Branch of the Baltimore and Ohio Railroad shall not be so taxed, so long as said road is required to pay one fifth of its receipts from passengers on said branch road.

What exempted
45 Md 361
44 Md 131

Id s 151
When officer to
report to comp-
troller gross re-
ceipts and earn-
ings

145. It shall be the duty of the president, treasurer or other financial officer of every such railroad company, on or before the first day of February in each and every year, to report in writing under oath to the comptroller of the treasury, the total gross receipts and earnings of the company of which he is such president, treasurer or officer, from all sources, for the year ending on the preceding thirty-first day of December; and said report shall be made out in detail, as stated on the books of said company; and it shall be the