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| <p>109 Form of warrant to appraisers, duties and proceedings</p> <p>110 Where estate lies in more than one county</p> <p>111 Inventory of real estate to be separate</p> <p>112 When court to appoint new appraiser</p> <p>113 Return of appraisers under oath</p> <p>114 Such appraisement to be deemed true value of real estate.</p> <p>115 Tax to be a lien till paid</p> <p>116 Administrator to collect from parties and pay</p> <p>117 Apportionment between tenant for life or years and remainderman</p> | <p>118 Payment, how enforced</p> <p>119 Administrator's bond liable for money received for taxes</p> <p>120 When letters of administrator may be revoked</p> <p>121 To apply to administrator <i>de bonis non</i></p> <p>122 When estate liable and no administration taken out</p> <p>123 Court to appoint, if persons entitled to administration refuse</p> <p>124 Persons applying for administration to be examined as to real estate subject to tax</p> <p>125 Register to give duplicate receipts</p> |
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CLERKS AND REGISTERS TO ACCOUNT.

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| <p>126 When clerks and registers to account for taxes and pay over, commissions</p> | <p>127 Proceedings on failure to account</p> |
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OFFICERS' COMMISSIONS.

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| <p>128 Tax to be paid by officers enumerated on receiving their commissions</p> <p>129 Oath of officer not to be administered till tax paid</p> <p>130 Clerks of Court of Appeals, of the Superior</p> | <p>Court of Baltimore City, and of Circuit Courts</p> <p>131 Secretary of state to furnish to comptroller list of officers who have qualified</p> |
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STOCK OF CORPORATIONS HELD BY NON-RESIDENTS.

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| <p>132 Where stock held by non-residents to be considered situate for the purpose of valuation</p> <p>133 County commissioners or Appeal Tax</p> | <p>Court may require verification by oath of accounts of stock furnished</p> <p>134 Penalty where officer of corporation fails to comply</p> |
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ASSESSMENT, ETC , OF STOCK OF CORPORATIONS.

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| <p>135 Tax commissioner to assess capital stocks of incorporated institutions, except railroad and canal companies, may examine officers under oath, fine, if officer refuse</p> <p>136 Bank officers to report to tax commissioner statement of shares, etc , when</p> | <p>tax commissioner to assess true value , when banks to pay tax</p> <p>137 Penalty for neglect to furnish statement</p> <p>138 Tax commissioner to bring suit on failure to pay tax , tax commissioner's certificate <i>prima facie</i> evidence , judgment for amount of tax and additional damages</p> |
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TAX COMMISSIONER.

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| <p>139 Appointment of tax commissioner, powers and duties</p> <p>140 Correction of assessments</p> <p>141 Statements to be furnished county com-</p> | <p>missioners, etc , by corporations . certificates of valuation and assessment.</p> <p>142 Duties of tax commissioner</p> <p>143 Returns to comptroller, appeal, correction of assessment and valuation</p> |
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GROSS RECEIPTS OF RAILROADS

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| <p>144 State tax on gross receipts of railroads, what excepted</p> <p>145 What officer to report to comptroller gross receipts and earnings, when company to pay State tax</p> <p>146 Penalty for neglect</p> <p>147 Comptroller may examine officers under oath , penalty for refusing to testify</p> <p>148 Penalty if company neglects to pay taxes when due, comptroller to cause suit to be brought</p> <p>149 Company summoned and failing to appear,</p> | <p>proceeding if company appear, how judgment entered, if for State</p> <p>150 Certificate of comptroller <i>prima facie</i> evidence , what property deemed liable to execution</p> <p>151 Where railroad extends beyond limit of State, how comptroller to ascertain amount of gross receipts within this State</p> <p>152 Property of railroad paying said tax, to be exempt from taxation for State</p> |
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RAILROAD PROPERTY.

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| <p>153 To be taxed.</p> | <p> </p> |
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