

136. Corporations to file with State tax commissioner a copy of the certificate of incorporation, penalty.
137. County commissioners and appeal tax court directed to correct valuation and assessment.
138. Presidents and proper officers of all corporations to furnish annually to county commissioners and appeal tax court a list of stockholders; stock of non-resident stockholders, how assessed and taxes thereon, how paid; penalties.
139. Statements to be under oath if required.
140. Penalty for failure to comply with sections 138 and 139.
141. Also to furnish a full statement of their real estate; how value of stock shall be ascertained, railroad companies.
142. Assessment of stock or property of corporations whose capital in whole or in part is invested in taxable securities.
143. Abatement of plant of manufacturing establishments.
144. State tax commissioner to return to comptroller his valuation of stock; notification to corporations; appeal.
- Increase of Assessment.**
145. Owner to be notified before; proceedings thereupon.
- State Tax on Gross Receipts of Railroad Companies.**
146. One-half of one per cent. to be levied
147. Duty of financial officer of such companies to report to comptroller, annually, amount of their gross receipts.
148. Penalty for failure to report.
149. Comptroller may examine officers under oath.
150. Penalty for failure to pay; suit; proceedings.
151. Judgment by default, when to be entered; jury trial.
152. Comptroller's certificate to be *prima facie*.
153. Ascertainment of gross receipts of railroads extending beyond this State, how to be made.
154. Property of companies paying gross receipts tax to be exempt from other State taxation.
- County Taxation of Railroad Property.**
155. Property to be taxed for county and city purposes like property of individuals.
- Sinking Fund.**
156. How surplus monies in treasury shall be invested for.
- Taxation of Dogs.**
157. County commissioners may provide for.
158. Division of counties into districts, duty of constables to enumerate, assess and collect; compensation.
159. County commissioners to furnish constables with metal tags to be worn by all dogs; when dogs may lawfully be killed.
160. Malicious removal of such tag.
161. Loss of tag; duplicate may be supplied.
162. Constables may be removed for neglect of duty under sections 158 and 159.
163. Counties excepted.

### State and County Taxes.

P. G. L., (1860,) art. 81, sec. 1. 1841, ch. 23. 1874, ch. 483, sec. 1.

1. All State and county taxes, and all taxes in the city of Baltimore, shall be levied upon the assessment heretofore made, and