

ate, and in the city of Baltimore so far as it is situate in said city; and the stock of mining, manufacturing and other like corporations, situate at the place where the works of such corporation, or the greater part of their operations, respectively, shall be conducted, shall be assessed in like manner in the county or city where such works are situate.

O'Neal v Va. & Md. Bridge Co., 18 Md. 1. M. & C. C. v. City Pass. R. Co., 57 Md. 35. American Coal Co v Co Comm'rs, 59 Md. 185.

#### State Tax Commissioner.

1874, ch. 483, sec. 145. 1878, ch. 178.

**132.** There shall be in the treasury department, a tax commissioner of the State, 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, on or before the fifteenth day of May, in each year, 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; he is authorized and empowered to examine upon oath any officer of the same touching the affairs thereof, or to examine upon oath any other person as a witness who he may be advised has important information in regard to the value of such shares of capital stock; and any such officer refusing to answer upon oath touching the affairs of such bank, banking association or company, of which he is an officer, shall, on indictment and conviction thereof, be fined not less than five hundred dollars; he shall report the assessment of such shares of capital stock to the comptroller, and said assessment shall be subject to appeal and revision, as hereafter provided in section 144 of this article; he shall report the amount