

of the basis of assessment for State purposes in the several counties and city of Baltimore, with his suggestions in regard to the same, to the general assembly at each regular session thereof, and shall perform such other duties as may be prescribed by law.

M. & C. C. v. City Pass. R. Co., 57 Md. 31.

1874, ch. 483, sec. 146. 1878, ch. 78. 1880, ch. 20.

133. The president, cashier or other chief officer of any bank or banking association, State or national, located and doing business in this State, shall, by the fifteenth day of April in each year, report to the State tax commissioner a true and correct statement of the number of shares of capital stock in such bank or banking association of which he is president, cashier or chief officer, and the par value of each share, with such information in regard to the value of the same as may be required by the said commissioner, and may be in the possession of such officer; and the commissioner shall annually, by the fifteenth day of May in each year, assess the said shares as hereinafter provided, and levy the State taxes prescribed by law upon the same; and it shall be the duty of the said president, cashier or other chief officer, on or before the first day of January next succeeding, to pay to the treasurer of the State the State tax on said shares of the capital stock of such bank or banking association of which he is president, cashier or other chief officer as aforesaid.

1874, ch 483, sec. 147.

134. On the failure, refusal or neglect of any president, cashier or other chief officer of any such bank or banking association to furnish to the State tax commissioner, by the fifteenth day of April in each year, the statement required to be furnished by the preceding section, such president, cashier or other chief officer of said bank or banking association shall forfeit and pay to the State the sum of five hundred dollars, to be recovered in the name of the State in the circuit court for the county where the said bank or banking institution is located, or the superior court of Baltimore city if the same be located in that city, with costs of suit; and a fee of fifty dollars shall be taxed as part of the plaintiff's costs, which the attorney shall be entitled to receive