

1878, ch. 178.

**137.** The county commissioners and appeal tax court are directed annually to correct the assessment of the property in their respective counties and the city of Baltimore, and to alter and correct the valuation of any property which may have been improperly valued, and to assess the same at its true value, and to alter and correct the account of any person whose property or any part thereof may have been omitted in the former assessment, or may have been since acquired; and if real estate or other property shall, from any cause, have increased or diminished largely and materially in value since the last levy, they shall correct, alter and amend the assessment of the same as aforesaid, so as to conform to its present value; they shall also, at any time, when so directed by the State tax commissioner, with the concurrence of the attorney general, (signified by his opinion in writing,) correct the assessment of the property in the respective counties and in the city of Baltimore, by striking therefrom any property which they shall be instructed by the said tax commissioner and attorney general, is not subject to taxation under the laws of this State, or of the United States.

*M. & C. C. v. Grand Lodge, &c*, 60 Md. 280. *Co. Comm'rs v. Union Mining Co.*, 61 Md. 545.

P. G. L., (1860,) art 81, sec. 97. 1847, ch. 266, sec. 10. 1864, ch. 391.  
1872, ch. 127. 1874, ch 483, sec 87.

**138.** The president or other proper officer of the banks, State and national, and other incorporated institutions in the several counties and the city of Baltimore, shall annually, on or before the first day of March, furnish to the county commissioners of each county or the appeal tax court of Baltimore city, in which any of its stockholders may reside, a list of the said stockholders, so far as their place of residence may be known to such officer, together with the number of shares of stock held by each. In case the president or other proper officer of said bank or other corporation, fail or refuse to furnish the statement herein required, to the appeal tax court or the county commissioners aforesaid, on or before the day hereinbefore specified for that purpose, then for each day that shall thereafter elapse until the said statement shall be furnished, the said bank or other corporation shall pay to the mayor and city council of Baltimore, or the county commissioners,