

**ART. 81.] GROSS RECEIPTS OF RAILROAD COMPANIES. 1261**

he may desire, and such county commissioners or appeal tax court may think necessary and proper to be heard; and in case such owner, after being summoned, shall fail to answer in writing on oath, or to appear and answer orally such interrogatories, such county commissioners or appeal tax court, after such return day has passed, may proceed to revalue and reassess such property, or add such new property, according to their best judgment and information in the premises; but no such revaluation and reassessment shall be made by such county commissioners or appeal tax court without giving such notice; provided, that nothing in this section shall be construed to apply to the valuation and assessment of new improvements or new property discovered and assessed and returned to the county commissioners or appeal tax court by the proper collector or assessor whose duty it is to assess and return the same.

**Tax on Gross Receipts of Railroad Companies.**

1872, ch. 234. 1874, ch. 408.

**146.** A State tax of one-half of one per centum is hereby levied annually upon the gross receipts of all railroad companies worked by steam, incorporated by or under the authority of this State, and doing business therein; and the said tax shall be due and payable at the treasury, on or before the first day of March in each and every year.

State v. N. C. Ry. Co., 44 Md 131. State v. P. W. & B. R. R. Co., 45 Md. 361. State v. B & O. R. R. Co., 48 Md 49.

1872, ch. 234 1874, ch. 408.

**147.** It shall be the duty of the president, treasurer or other financial officer of every such railroad company, on or before the first day of February, in each and every year, to report in writing under oath to the comptroller of the treasury, the total gross receipts and earnings of the company of which he is such president, treasurer or officer, from all sources, for the year ending on the preceding thirty-first day of December; and said report shall be made out in detail, as stated on the books of said company; and it shall be the duty of the said company, on or before the first day of March next succeeding the day on which the said report is hereby required to be made, to pay to the treasurer of