

thereof, in the service of the said company, shall be deemed and considered as the property of said company, and shall be liable to execution and sale for the payment of the said judgment and costs.

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

**153.** Whenever the road of any railroad company, organized under the laws of this State, shall extend beyond the limits of this State into any other State or States, and the return of the president, treasurer or other financial officer of said company made to the comptroller shall not show certainly and accurately the precise amount of gross receipts within this State, the comptroller may ascertain said amount by making the gross receipts in this State bear the same proportion to the whole gross receipts of said company as the number of miles of said road in this State does to the whole number of miles in length of said road.

Ibid.

**154.** The property, real and personal, of all railroad companies which shall duly pay into the treasury the said annual tax on gross receipts as aforesaid, shall be exempt from taxation for State purposes.

#### County Taxation of Railroad Property.

1876, ch. 159.

**155.** The property, real and personal, of each and every railroad company in this State, working their roads by steam, shall be assessed and taxed for county and municipal purposes in the same manner as the property of individuals is now assessed and taxed; and the authorities of the several counties and the city of Baltimore, are hereby authorized and directed to proceed to assess and collect taxes on said property in the same manner as upon like property of individuals now assessed and taxed or liable to assessment and taxation by the laws of this State; provided, that no extra assessment shall be made, and no extra or special tax shall be levied or collected on any bridge or bridges over streams, or on any tunnel forming any part of the roadway of any railroad or railroads in this State, it being the meaning and intent of this section, that any bridge over streams or any tunnel forming a