

1874, ch. 493.

**848.** The register of the city of Baltimore shall, on the first day of July in each year, set apart and pay over to the treasurer of the State, out of the funds in his hands for the payment of the interest becoming annually due and payable on the first day of July, the State tax imposed by the code of public general laws on all that part of said stock loan included in the said corrected list returned to him by the appeal tax court, and shall deduct from the interest due and payable thereon to each holder of said stock, his proportion of the amount so retained and paid to the treasurer.

Ibid.

**849.** If the said register shall at any time fail to make out and deliver to the appeal tax court the list of holders of the said stock loan, as herein required, it shall be the duty of the appeal tax court to ascertain in such manner as they may deem most accurate the amount of said stock loans of the city of Baltimore outstanding on the first day of April in the year in which such failure or refusal shall take place, and on or before the first day of June in said year make and deliver one copy of a statement certified by them, showing the amount of said stock so ascertained by them, and its assessed value, to the said register, and one copy thereof to the comptroller of the State; and the register shall thereupon set apart and pay the tax aforesaid, and deduct the same from the interest as aforesaid; but the said register shall not be required to set apart and pay over the said tax on any part of said stock loans which he may satisfy the comptroller by a certificate to that effect, signed by the appeal tax court, or by other satisfactory evidence, was held on the first day of April in the year for which the tax may become due, by any person entitled under the laws of this State to hold the same free from taxation.

Ibid.

**850.** Each member of the appeal tax court shall receive fifty dollars, annually, for the service required in the three preceding sections; and the register of the city of Baltimore the sum of three hundred dollars for the services therein required of him; the said sums to be paid by the treasurer on the warrant of the comptroller.