

said real estate appoint appraisers to value the same as provided by the preceding section of this article, and the amount of said tax may be paid to the register of wills of the county where the said application shall be made.

1892, ch. 564.

124. It shall be the duty of the several clerks and the several registers of wills in this State to account with and pay to the treasurer on the first Monday of March, June, September and December in each and every year all sums of money received by them respectively, for which the clerks shall be allowed a commission of five per centum and the registers of wills shall be allowed a commission of twenty-five per centum upon the amount so paid over.

Safe Deposit, Trust, Guaranty and Fidelity Companies.

1890, ch. 544.

133 A. The president, cashier or other chief officer of each security, safe deposit, fidelity, guaranty and trust company heretofore or hereafter incorporated under the laws of this State, or incorporated under the laws of any other State and located in and doing business in this State, shall by the fifteenth day of April in each year make a full and detailed report under oath to the State tax commissioner of all securities and investments of every description held by such companies respectively, in trust or otherwise, for any person, corporation or trust estate, to the end that the said investments may be made subject to State, county and municipal taxation, properly applicable to the same provided by law; and the said tax commissioner shall annually by the fifteenth day of May in each year assess said securities or other investments according to their fair value, and levy the State taxes prescribed by law upon the same, and shall also immediately upon the receipt of said annual reports transmit a copy of the same to the county commissioners of the several counties in which the principal office of said companies shall be located, and to the appeal tax court of Baltimore city, for the due assessment and levy of county and municipal taxes upon such investments and other securities.