

each such corporation or company of the amount of such State tax by transmitting by mail to the president, treasurer or other proper officer of such corporation or company, an account of such State taxes, enclosed in an envelope or cover, having thereon a proper postage stamp, and carefully directed to such president, treasurer or other officer, and shall note in a book kept for that purpose the date of placing in the mail the envelope or cover containing such account; if no appeal be taken within thirty days from the date of such notification the said ascertainment and assessment shall be final, but any such corporation or company may within thirty days after such notification appeal from such ascertainment and assessment to the comptroller of the treasury and State treasurer, stating in such appeal the reasons and grounds for such appeal, and the said comptroller and treasurer shall as soon as possible consider the same, and if the comptroller and treasurer shall both be of opinion that such ascertainment and assessment of the State tax commissioner is erroneous and ought to be changed, they shall change the same accordingly and the ascertainment and assessment so agreed upon by the comptroller and treasurer shall be final; but if either the comptroller or treasurer shall agree with the tax commissioner as to the correctness of the ascertainment and assessment so made by him then the appeal shall be dismissed and the original ascertainment and assessment shall be and remain as the true ascertainment and assessment for such year.

1890, ch. 559, sec. 5.

146-4. The State tax commissioner is hereby authorized and empowered to examine under oath, to be by him administered, any officer or agent of any such corporation or company touching the business in this State of such corporation or company, and the receipts and revenues accruing therefrom, and any such officer or agent refusing to be sworn, or refusing to testify his or her knowledge touching the said subject matter, shall forfeit and pay to the State of Maryland, the sum of five hundred dollars for each such refusal, to be recovered by action at law, in the name of the State, against such officer or agent in any court of this State having jurisdiction; the said State tax commissioner may also examine under oath any other person whom he may be