

same proportion to the total value of said rolling stock which the mileage of said railroad in Maryland bears to its total mileage; this proviso is not to apply to such rolling stock as is permanently located within the limits of this State. In valuing the stock or shares in any bank, company, association, or corporation, the number of shares of such stock in such bank, company, association or corporation owned by the persons to whom the same are valued shall be stated together with the respective taxable value of each, as ascertained by the State tax commissioner. In valuing bonds, securities and other investments the nature of such bonds, securities and other investments shall be briefly stated with the respective values of each. In valuing and assessing any property in this State not exempted from taxation under the laws thereof which is not specifically mentioned in this article the method pursued shall be that prescribed by the laws of this State which are applicable to such property and are in force where such valuation is made.

1896, ch. 120

**179.** Whenever the said assessors prior to the filing of their returns as hereinafter provided, shall discover or receive credible information or have reason to believe that any real or personal property has been omitted in the assessment of property in the respective assessment districts, and has not been scheduled and assessed, or that any person, company or corporation has from any cause omitted to list the whole or any part of his, her or their property, or that any real estate by reason of defective description thereof, has not been properly assessed they shall proceed forthwith to correct their lists and add such property to the assessment so that said property and the owner thereof may be charged with the proper valuation and assessment of property.

Ibid.

**180.** If any person or corporation has failed to make the schedule and return provided for in section 173 within the period of twenty days after the delivery or mailing of said schedule to said person or corporation, it shall be the duty of the assessor who has furnished said schedule to proceed at once to assess and value all of the property of every kind belonging to said person or corporation so failing, and which is taxable in said assessment