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| <p>212. Assessment and taxation of bridges and tunnels.</p> <p>213. Shares of stock in any bank (other than national bank) doing business in this State, how valued and assessed.</p> <p style="text-align: center;"><b>Distilled Spirits.</b></p> <p>214. Taxation upon.</p> <p>215. Distillers to report to tax commissioner.</p> <p>216. Valuation of such spirits to be made by State tax commissioner and mailed to appeal tax court and county commissioners; duty of county commissioners and mayor and city council of Baltimore to impose State tax thereon.</p> <p>217. Appeal by distiller from valuation.</p> <p>218. Quarterly reports of the delivery of such spirits to be made by distiller.</p> | <p>219. Spirits shall not be removed until tax is paid.</p> <p>220. Making false report; penalty.</p> <p>221. All necessary information must be given by distillers; penalty for refusal.</p> <p>222. Person paying tax on such spirits shall have lien thereon.</p> <p>223. Reports and returns must contain description of such spirits.</p> <p>224. Tax commissioner to prescribe forms and blanks for such reports and returns.</p> <p style="text-align: center;"><b>State Auditor.</b></p> <p>225. Appointment; salary; bond of.</p> <p>226. Duties; bond of officers liable.</p> <p>227. Books and account of officers to be produced before; penalty.</p> <p>228. May be removed from office for failure to make annual report.</p> |
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### State and County Taxes.

1868, art. 81, sec. 1. 1860, art. 81, sec. 1. 1841, ch. 23. 1874, ch. 483, sec. 1. 1896, ch. 120.

1. All State and county taxes and all municipal taxes shall be levied upon the assessments made in conformity with the provisions of this article and in conformity with all laws relating to revenue and taxes and not embraced in this article.

Appeal Tax Court v. Western Md. R. R. Co.—Same v. Union R. R. Co., 50 Md. 276.

### Valuation and Assessment.

Ibid. sec. 2. 1860, art. 81, sec. 2. 1841, ch. 23, sec. 1. 1852, ch. 337, sec. 1. 1874, ch. 483, sec. 2. 1880, ch. 122. 1888, ch. 242. 1890, ch. 491. 1892, ch. 704. 1896, ch. 120. 1896, ch. 143. 1900, ch. 320. 1904, ch. 212.

2. All interests, shares or proportions owned by residents of this State in all ships or other vessels, whether such ships or other vessels be in or out of port, are and shall be valued and assessed for the purpose of State, county and municipal taxation to the respective owners thereof in the county or city in the State in which said owner or owners shall respectively