

hundred dollars to meet the interest and create a sinking fund for the State building and improvement loan; a tax of two and seven-eighths cents on each one hundred dollars to meet the interest and create a sinking fund for the redemption of the consolidated loan of 1899; a tax of three-fourths of one cent on each one hundred dollars to meet the interest and create a sinking fund for the redemption of the State loan of 1902; and a tax of two cents on each one hundred dollars to meet the interest and create a sinking fund for the redemption of the public buildings loan, making an aggregate of twenty-three and one-half cents on each one hundred dollars; and the comptroller of the treasury shall levy the same State taxes on the shares of the capital stock of all banks, State and national, and other incorporated institutions and companies of this State, the shares of whose capital stock are liable by law to assessment and taxation.

Faust v. Building Asso., 84 Md. 193.

Record of Property Assessed.

1868, art. 81, sec. 23. 1860, art. 81, sec. 24. 1841, ch. 23, sec. 27.

1874, ch. 483, sec. 22. 1898, ch. 123, sec. 161

23. The county commissioners and appeal tax court shall direct their clerk to enter and record in a book or books to be provided for the purpose an accurate and fair account of all property of every sort within their county or city and the valuation thereof, and an alphabetical list of the owners thereof properly arranged according to the election districts and the several wards in the city of Baltimore, which any person may inspect without fee or reward.

O'Neal v. Va. & Md. Bridge Co., 18 Md. 24. *Tasker v. Garrett Co.*, 82 Md. 154.

Ibid. sec. 24. 1860, art. 81, sec. 25. 1844, ch. 236, sec. 19.

1874, ch. 483, sec. 23. 1898, ch. 123, sec. 162.

24. The said clerks shall transmit to the comptroller, annually, within thirty days after the annual levy of taxes for the State, a return of the assessments of property in each county and the city of Baltimore, showing the amount thereof, and the amount placed in the hands of each collector of such county or city; and for neglecting or refusing to perform this duty, the clerk so neglecting or refusing shall be subject to presentment and upon conviction thereof in the circuit court for the county or the criminal court of Baltimore to a penalty of one hundred dollars for the use of the State.