

holders of said stock who may be exempt from taxation on said stock, and shall, on or before the first day of September, annually deliver one copy of the said list, as corrected by them, to the city register, and one copy thereof to the State comptroller, setting forth distinctly in said copies the assessed value of the stock mentioned therein.

1888, art. 81, sec. 91. 1860, art. 81, sec. 100. 1844, ch. 234, sec. 4.
1874, ch. 483, sec. 92. 1898, ch. 123, sec. 153.

106. The city register shall retain from the interest paid on the several city loans to the holders thereof, included in the said corrected list returned to him by the said court, the State tax imposed for the current year on such loans by this article. He shall make such deductions from the instalments of interest payable respectively on the first days of May, July and September, and he shall, as soon as practicable after the first day of September of each year, pay over such State tax to the State comptroller.

Ibid. sec. 92. 1860, art. 81, sec. 101. 1844, ch. 234, sec. 5.
1874, ch. 483, sec. 93. 1898, ch. 123, sec. 154.

107. If the city register shall at any time fail to make out and deliver to the said court the lists of holders of the said stock loans as herein required, it shall be the duty of the said court to ascertain in such manner as they may deem most accurate the amount of said stock loans of the city of Baltimore outstanding on the first day of May, July and September in the year in which such failure or refusal shall take place, and on or before the first day of September in said year make and deliver one copy of a statement certified by them, showing the amount of said stock so ascertained by them, and its assessed value, to the city register, and one copy thereof to the State comptroller; and the city register shall thereupon pay the tax aforesaid, which he is in section 106 of this article directed to deduct from the interest payable on said loans; but the city register shall not be required to set apart and pay over the said tax on any part of said stock loans which he may satisfy the State comptroller by a certificate to that effect, signed by the said court, or by other satisfactory evidence, was held on the first day of May, July and September in the year for which the tax may become due, and by any person entitled under the laws of this State to hold the same free from taxation.