

the amount of the basis of assessment for State purposes in the several counties and city of Baltimore, with his suggestions in regard to the same, to the general assembly at each regular session thereof, and shall perform such other duties as may be prescribed by law.

M. & C. C. v. City Pass. B. Co., 57 Md. 31. *Graham v. Harford Co.*, 87 Md. 328. *Clark Distilling Co. v. Cumberland*, 95 Md. 471.

1902, ch. 236, sec. 132 A. 1904, ch. 368.

149. The State tax commissioner may employ one clerk, whose compensation shall be \$1,800 per annum; one assistant clerk, whose compensation shall be \$1,500 per annum, and one whose compensation shall be \$1,200 per annum.

1888, art. 81, sec. 133. 1874, ch. 483, sec. 146. 1878, ch. 78.

1860, ch. 20. 1902, ch. 417.

150. The president, cashier or other chief officers of any bank or banking association, State or national, or other incorporated institution, located and doing business in this State, shall by the fifteenth day of March in each year report to the State tax commissioner a true and correct statement of the number of shares of capital stock in such bank or banking association, or other incorporated institution of which he is president, cashier or chief officer, and the par value of each share, with such information in regard to the value of the same as may be required by the said commissioner, and may be in the possession of such officer as of the first day of January of each year, and the commissioner shall annually by the fifteenth day of May in each year assess the said shares as hereinafter provided as of the first day of January next preceding, and levy the State taxes prescribed by law upon the same; and it shall be the duty of the said president, cashier or other chief officer on or before the first day of January next succeeding to pay to the treasurer of the State the State tax on said shares of the capital stock of such bank or banking association or other incorporated institution of which he is president, cashier or other chief officer as aforesaid.

Skinner Dry Dock Co. v. Baltimore City, 96 Md. 43.

Ibid. sec. 134. 1874, ch. 483, sec. 147. 1902, ch. 417.

151. On the failure, refusal or neglect of any president, cashier or other chief officer of any such bank or banking association, or other incorporated institution, to furnish to the State tax commissioner, by the fifteenth day of March in each year, the statement required to be furnished by the preceding