

they shall also, at any time, when so directed by the State tax commissioner, with the concurrence of the attorney general (signified by his opinion in writing), correct the assessment of the property in the respective counties and in the city of Baltimore, by striking therefrom any property which they shall be instructed by the said tax commissioner and attorney general is not subject to taxation under the laws of this State or of the United States.

*M. & C. C. v. Grand Lodge, etc.*, 60 Md. 280. *Co. Comm'rs v. Union Mining Co.*, 61 Md. 545. *Co. Comm'rs v. Mining Co.*, 76 Md. 550. *Carstairs v. Cochran*, 95 Md. 503.

1888, art. 81, sec. 138. 1860, art. 81, sec. 97. 1847, ch. 266, sec. 10. 1864, ch. 391. 1872, ch. 127. 1874, ch. 483, sec. 87. 1902, ch. 468.

**156.** The president or other proper officer of the banks, State and national, and other incorporated institutions in the several counties, the city of Baltimore and other incorporated towns of Maryland shall annually, on or before the first day of March, furnish to the county commissioners of each county or the appeal tax court of Baltimore city and the city clerk of each city, town or village incorporated in the State of Maryland, in which any of its stockholders may reside, a list of the said stockholders, so far as their place of residence may be known to such officer, together with the number of shares of stock held by each. In case the president or other proper officer of said bank or other corporation shall fail or refuse to furnish a statement herein required to the county commissioners or appeal tax court or city clerk aforesaid, on or before the day hereinbefore specified for that purpose, then for each day that shall thereafter elapse until the said statement shall be furnished, the said bank or other corporation shall pay to the county commissioners or mayor and city council of Baltimore, or other municipal corporation, as the case may be, the sum of one hundred dollars; and for the valuation and effectual collection of taxes assessed on the stock of banks or other incorporated institutions held by non-residents, the president or other proper officer of the corporation shall annually on or before the first day of March make out and deliver to the county commissioners of the county or appeal tax court or city clerk of the municipal corporation where said corporation is situate an account of the number of shares of stock in such corporation held by persons not residents of this State, and the same shall be valued at its actual cash