

value to and in the name of such stockholders respectively; but the tax assessed on such stock shall be levied and collected from said corporation and may be charged to the account of such non-resident stockholders in the said corporation and shall be a lien on the stocks therein held by such stockholders, respectively, until paid; and in no case shall the stock of any corporation, in the aggregate, be valued at less than the full value of the real estate and chattels, real or personal, held by or belonging to such corporation in the several counties and city of Baltimore, whether shares of said stock are quoted on the market or not; in case of failure or refusal to comply with this requirement the said bank or other incorporated institution shall be liable to the penalty hereinbefore prescribed; and the president and cashier or treasurer of any such bank or other incorporated institution failing to comply in every respect with the provisions of this section shall be liable to indictment therefor, and on conviction shall be fined not less than five hundred dollars nor more than five thousand dollars, in the discretion of the court, and shall stand committed until such fine is paid.

Ins. Co. v. M. & C. C., 23 Md. 309. *M & C. C. v. City Pass. R. Co.*, 57 Md. 35. *Skinner Dry Dock Co. v. Balto. City*, 96 Md 42, 43.

1888, art. 81, sec. 139. 1874, ch. 483, sec. 143.

157. The county commissioners or appeal tax court of Baltimore city may require the accounts of stock furnished as aforesaid to be verified by the oath or affirmation of the proper officer of the corporation, or may require that the stock and other books of said corporation shall be open to them for their inspection.

Ibid sec. 140. 1874, ch. 483, sec. 144.

158. If any such president or other proper officer shall fail to perform the duties imposed upon him by the two preceding sections, such officer shall, on indictment and conviction, be fined therefor not less than five hundred dollars.

B. C. & A. Ry. Co. v. Wicomico Co., 93 Md. 118.

Ibid. sec. 141. 1878, ch. 178. 1880, ch. 20. 1896, ch. 120.

159. At the time of making the returns of stockholders to the county commissioners and appeal tax court of Baltimore city, as required by law, the president or other proper officer of every bank or other incorporated institution incorporated under the laws of this State or doing business therein, and of every joint stock company doing business in this State shall furnish to the