

in case such owner after being summoned shall fail to answer in writing on oath, or to appear and answer orally such interrogatories, such county commissioners or appeal tax court after such return day has passed, may proceed to revalue and reassess such property, or add such new property, according to their best judgment and information in the premises ; but no such revaluation and reassessment shall be made by such notice ; provided, that nothing in this section shall be construed to apply to the valuation and assessment of new improvements or new property discovered and assessed and returned to the county commissioners or appeal tax court by the proper collector or assessor whose duty it is to assess and return the same.

Co. Comm'rs v. Mining Co., 76 Md. 550. Co. Comm'rs of Balto. Co. v. Winand, 77 Md. 524. Myers v. Balto. Co., 83 Md. 393. Baldwin v. State use of Hull, 89 Md. 600. Monticello Co. v. Balto. City 90 Md. 431. B. & O. R. R. Co. v. Wicomico Co., 93 Md. 118.

#### **Tax on Gross Receipts of Certain Corporations.**

1888, art. 81, sec 146. 1872, ch. 234 1874, ch. 408. 1890, ch. 559.  
1896, ch. 120, sec. 146.

**164.** A State tax, as a franchise tax, is hereby levied annually upon the gross receipts of all railroad companies whose roads are worked by steam power incorporated by or under the authority of this State, or any other State, Territory, District of Columbia or foreign country and doing business in this State, such State tax being as follows, to wit : Eight-tenths of one per cent. on the first one thousand dollars per mile of gross earnings, or on the total earnings if they are less than one thousand dollars per mile, and one and one-half per cent. on all gross earnings above one thousand dollars and up to two thousand dollars per mile, and when the earnings exceed two thousand dollars per mile two per cent. on all earnings above that sum ; a State tax, as a franchise tax, of two per centum is hereby levied annually upon the gross receipts or earnings of every telegraph or cable, express or transportation, telephone, parlor car, sleeping car, safe deposit, trust, guarantee and fidelity company incorporated under any general or special law of this State and doing business therein ; a State tax as a franchise tax, of one per centum is hereby levied annually upon the gross receipts or earnings of all oil pipe line companies and all title insurance companies incorporated under any general or special law of this State and doing business therein ; and a State tax, as a franchise tax, of three-quarters of