

court of Baltimore city and to the board of county commissioners in the counties where the distilleries are situated, and all distilled spirits upon the valuation and return so made shall be subject to municipal and county taxation, as all other personal property located within the bounds of any county, and the county commissioners of the counties where distilleries are situated and the mayor and city council of Baltimore are directed and required in making their annual levies to impose upon the spirits so returned and valued by the State tax commissioner the State taxes as the same are prescribed by law.

*Monticello Co. v. Baltimore City*, 90 Md. 416. *Gittings v. Baltimore City*, 92 Md. 425. *Fowble v. Kemp*, 92 Md. 632. *Carstairs v. Cochran*, 95 Md. 498.

1900, ch. 320, sec. 12

**217.** Any distiller, owner, proprietor or custodian feeling aggrieved at the valuation made by the tax commissioner shall have the right to appeal within the time and in the manner prescribed by section 162.

*Ibid.*

1892, ch. 704, sec. 4.

**218.** It shall be the duty of the distiller, owner or custodian, as hereinafter indicated and described, to make quarterly reports on the first days of January, April, July and October in each year between the first and fifth days of such months, showing all deliveries during the preceding current quarter, from his custody or care, of any part of the distilled spirits so reported; said delivery report to be made to the tax commissioner of this State, who shall without delay transmit a copy of such report by mail to the appeal tax court of Baltimore city and to the board of county commissioners of those counties in which distilleries are situate; and said distiller, owner or custodian shall also at the same time he makes a delivery report to the tax commissioner make said report in duplicate to the collector or other proper officers designated by law to receive and collect taxes for the county or city in which such distillery is situate, and shall in each case, along with said report to the collector, make a remittance and payment of the tax upon such distilled spirits which shall be accounted for by said officer as other State and county taxes are accounted for.

*Ibid.*

*Ibid.* sec. 5.

**219.** No distiller, owner or custodian of such distilled spirits shall permit the same to go from his possession or control without the report and payment of tax hereinbefore provided for, and any person or persons or corporations