

elling expenses (not exceeding eight hundred dollars in any one year) as may be audited by the Comptroller, who shall issue his warrant for the payment of the same when allowed. The State Tax Commissioner shall assess for State purposes the shares of capital stock in all banks, State or National, banking associations or other incorporated institutions or companies incorporated under the authority of this State, or located and doing business therein, whose shares of capital stock are liable to assessment and taxation by the laws of this State, and shall have all the powers and perform all the duties in reference thereto which have heretofore devolved by law upon the Comptroller; he shall report the assessment of such shares of the capital stock to the Comptroller, and said assessment shall be subject to appeal and revision as hereafter provided in this article; he shall report 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.

Shall assess.

Subject to appeal.

SEC. 150. The County Commissioners and Appeal Tax Court are directed annually to correct the assessment of the property in their respective counties and the city of Baltimore, and to alter and correct the valuation of any property which may have been improperly valued, and to assess the same at its true value, and to alter and correct the account of any person whose property or any part thereof may have been omitted in the former assessment, or may have been since acquired; and if real estate or other property shall from any cause have increased or diminished largely and materially in value since the last levy they shall correct, alter and amend the assessment of the same as aforesaid, so as to conform to its present value; 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

Directed to correct.

Increased or diminished.

Striking therefrom.