

lar session thereof, and shall perform such other duties as may be prescribed by law.

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 taxation under the laws of this State, or of the United States.

SEC. 151. At the time of making the returns of stockholders to the County Commissioners and Appeal Tax Court, as required by law, the President or other proper officer of every bank or other incorporated institution, shall furnish to the County Commissioners of each county in which such bank or other incorporated institution shall own and possess any real property, and to the Appeal Tax Court of Baltimore City, if such bank or other incorporated institution shall own and possess any real property in said city, a true statement of such real property, situate or located in such county or city, and such real property shall be valued and assessed by said County Commissioners and Appeal Tax Court, respectively, to the said bank or incorporated institution so owning the same, and said County Commissioners and Appeal Tax Court shall give duplicate certificates of such valuation and assessment to such President or other officer, who shall transmit one of such duplicate certificates with his return to the State Tax Commissioner, and State, county or city tax shall be levied upon and paid by such bank or other incorporated institution on such assessment, in the same manner as the same are levied upon, and paid by individual owners of real property, in such county or city. The State Tax Commissioner shall deduct the assessed value of such real property, according to the certificates so furnished to him from said