

CHAP. 234. of July annually, to each and every holder or holders of all that part of said stock loan, included in said corrected list, his, her, or their respective proportion of the amount so retained, and paid to the Treasurer as aforesaid.

If register fail or neglect to make out a list of holders of stock, duty of appeal tax court.

SEC. 5. *And be it enacted,* That if the said register shall at any time fail or refuse to make out and deliver to the appeal tax court, the list of holders of the said stock loan as required by this act, it shall be the duty of the said appeal tax court to ascertain in such manner as they may deem most accurate and satisfactory, the amount of the said stock loans of the city of Baltimore, outstanding on the first day of April, of the year in which such failure or refusal shall take place, and on or before the first day of June in said year, to make out and deliver one copy of a statement certified by them, showing the amount of said stock so ascertained by them, and its assessed value to the said register, and one copy thereof to the Treasurer of the State, and it shall be the duty of said register to set apart and pay over to the Treasurer of the State, the amount of tax due under the first section of this law, on the whole of the said stock loan included in said statement at the same time, and in the same manner in every respect, as he is hereinbefore directed to set apart and pay over the tax on that part of said stock loan, which may be included in any corrected list of stockholders, delivered to him by the appeal tax court, by virtue of this act; *provided,* that the said register shall not be required to set apart and pay over as aforesaid, the said tax on any part of said stock loans, which he may satisfy the Treasurer by a certificate to that effect, signed by the appeal tax court, or by other satisfactory evidence, was held on the first day of April, in the year for which the said tax may become due by any person or persons, corporation or corporations, entitled under the laws of this State, to hold the same free and exempt from State taxation.

Proviso.

Each member of Tax court, to receive \$50 annually.

Register \$300.

SEC. 6. *And be it enacted,* That for the performance of the duties imposed upon them by this act, each member of the appeal tax court, shall receive annually, out of the Treasury of this State the sum of fifty dollars, and the register of the city of Baltimore, to be paid in like manner the sum of three hundred dollars, which sums the Treasurer of this State is hereby directed to pay each of said officers respectively, on the first day of January, in each year, during the continuance of this act, commencing on the first day of January next, after the passage of this act.