

which they shall be instructed by the said tax commission and attorney general is not subject to taxation under the laws of this State or of the United States.

The powers given by this section should not be exercised in an arbitrary or capricious manner. The property owner has a right to be heard before his rights are passed on. Hence, county commissioners have no authority to increase valuation of property already assessed, or to add thereto other property not valued and returned to them by proper assessors or collectors, until owner has been notified and has opportunity to be heard. A notice held not to be sufficient under this section and sec. 171. Assessment, illegal—remedy. *Baltimore County v. Winand*, 77 Md. 524; *Allegany County v. New York Mining Co.*, 76 Md. 554; *Allegany County v. Union Mining Co.*, 61 Md. 553.

As to remedy in case of unlawful assessment, see also note to sec. 168.

This section is not invalid because it does not expressly provide for notice to property owner, and court will not presume, in absence of allegation and proof, that no notice was given. *Baltimore v. Grand Lodge*, 60 Md. 284. *Cf. Monticello Co. v. Baltimore*, 90 Md. 416.

While the section gives county commissioners power to alter an assessment as made by assessors if in their judgment it has largely increased or diminished, it does not authorize them to change mode or manner of an assessment. *Allegany County v. Union Mining Company*, 61 Md. 552.

See secs. 21, 22 and 23 and secs. 171 and 215 and notes.

An. Code, sec. 159. 1904, sec. 156. 1888, sec. 138. 1847, ch. 266, sec. 10. 1864, ch. 391. 1872, ch. 127. 1874, ch. 483, sec. 87. 1902, ch. 468. 1906, ch. 84.

163. The president or other proper officer of the banks, State and national, and other incorporated institutions in the several counties, the city of Baltimore and other incorporated towns of Maryland, shall annually, on or before the first day of March, furnish to the county commissioners of each county or the appeal tax court of Baltimore city, and the city clerk of each city, town or village incorporated in the State of Maryland, in which any of its stockholders may reside, a list of the said stockholders, so far as their place of residence may be known to such officer, together with the number of shares of stock held by each. Said list shall show the stockholders of such banks and other incorporated institutions as they stand on the first day of January preceding, together with their residences and the number of shares held by each on said date, and the taxable value of such respective shares of stock, ascertained as hereinafter provided, shall for county and municipal purposes be valued to the owners thereof in the manner hereinafter as of the preceding first day of January of each year, and taxes thereon shall be collected for such banks and other incorporated institutions in the manner hereinafter provided, as of said first day of January. In case the president or other proper officer of said bank or other corporation fail or refuse to furnish a statement as herein required to the county commissioners or appeal tax court or city clerk aforesaid, on or before the day hereinbefore specified for that purpose, then for each day that shall thereafter elapse until the said statement shall be furnished, the said bank or other corporation shall pay to the county commissioners, or mayor and city council of Baltimore, or other municipal corporation, as the case may be, the sum of one hundred dollars; and for the valuation and effectual collection of taxes assessed on the stock of banks or other incorporated institutions, held by non-residents, the president or other proper officer of the corporation shall annually, on or before the first day of March, make out and deliver