

certified to the County Commissioners of the county, and to the Appeal Tax Court of the city, and the corporation is directly charged with the payment of the taxes in solido. This, while it insures to the county or city where the shares are owned, the collection of the taxes on all the shares owned in such county or city, is also an accommodation to all shareholders who are disposed to pay their taxes properly, and without an attempt at evasion. At the same time evasion of any sort, if desired, is impracticable from the fact, that in this central office all the taxable shares must be charged somewhere, and if a mistake occurs in the residence of any stockholder, it cannot be abated in one county until it is simultaneously charged in the other, where the correction shows it to belong. The payment of the taxes by the corporation in a lump, for all its stockholders, is not only a vast relief to the city and county authorities, but is, in fact, a relief to the stockholders themselves, who, under the present system, receive their dividends free and discharged from any lien for taxes or deduction on such account.

I recommend that provision be made by law for an appeal by the State, in any case where it may be discovered that the assessment has been made lower than the facts of the case may warrant. It may occur that from a defective return, or from some misapprehension, the assessment may be made lower than it should have been, and in such case it is necessary, in my judgment, that the Comptroller should be authorized by law, either on his own motion, or on the suggestion of the County Commissioners of any county, or the Appeal Tax Court of the City of Baltimore, to make an appeal in any case where the assessment may be considered as too low, in order that the assessment may be reviewed and determined in the same manner as is now provided by law in case of the dissatisfaction of the corporation whose shares of stock have been assessed. It may occur that after an assessment has been made and turned over to the Comptroller, that further information may be obtained, showing the assessment to be inadequate, and if the appeal is provided as suggested, no injustice need be done to the State and local authorities on account of it, as the defect can be remedied by a rehearing