

According to the best obtainable information, all the goods, stock, and other property as aforesaid, in possession of, or owned by, each and every inhabitant, or non-resident of their respective districts or wards, and the amount of such property, and which shall be situated within the respective assessing districts or wards of such assessors; *Provided*, however, that all property, not permanently located elsewhere, shall be assessed to the owner in the county or city in which he or she resides; and they shall set down in their assessment roll, from such information, the taxable property of every such person, the amount, quality, and rate of value, as herein before described; and in case that any person, not satisfied with such valuation, shall make oath before the commissioners, who are hereby authorized to administer such oath, that the value of the property as aforesaid, owned by such person, does not exceed a certain sum, to be specified in such oath, then and in every such case, the commissioners, or mayor and city council of Baltimore, shall value such property as aforesaid, at the sum so specified; which oath the said commissioners, or mayor and city council, shall cause to be subscribed by the person taking the same, and filed in the office of the clerk of the county court; but in addition to the value of such property, sworn to as aforesaid, the said assessor or assessors shall set down to such person, the full amount of all property as aforesaid, not owned by such person, but under his or her control, custody or superintendance, as trustee, agent or factor, or otherwise, as aforesaid.

Sec. 11. *And be it enacted*, That it shall be the duty of all cashiers of banks, and all secretaries, treasurers or clerks, of insurance companies, and secretaries, treasurers or clerks, of all manufacturing companies, or other monied institutions, incorporated by the laws of this state, and receiving income from the employment of capital, (except as before excepted,) to make and deliver to the said assessors, or to one of