

any such officer shall fail to perform the duty imposed by this section, he shall, upon indictment and conviction thereof in the court having criminal jurisdiction, be fined not less than five hundred dollars, and imprisoned not less than one month, and until this fine is paid; all bonds, certificates or evidences of debt issued by any such incorporated institution or company in this State, shall be presumed to be held and to belong to residents of this State; but if the holder of any such bonds, certificates or evidences of debt shall certify upon oath, duly administered according to law, to the said president or other proper officer, that said holder is the *bona fide* owner of such bonds, certificates or evidences of debt, and that he is a *bona fide* resident of any other State or county; then such president or other proper officer, shall report the fact of such holding by such non-resident or non-residents, and shall deduct from the amount of bonds, certificates or other evidences of debt to be taxed, all such bonds, certificates or evidences of debt so owned by non-residents of this State as aforesaid, and shall not be liable for the taxes on the same.

SEC. 87. The president or other proper officer of the banks, State and National, and other incorporated institutions, in the several counties and the city of Baltimore, shall annually, on or before the first day of March, furnish to the county commissioners or Appeal Tax Court of each county or city, 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; in case the president or other proper officer of any bank or other corporation aforesaid, fail or refuse to furnish the statement herein required to the Appeal Tax Court or the county commissioners 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 aforesaid, shall pay to the Mayor and City Council of Baltimore or the county commissioners, as the case may be, the sum of one hundred dollars; provided, that it shall and may be lawful for any bank or other incorporated institution to agree in any year with the county commissioners or Appeal

Penalty.

Be presumed.

Shall annually furnish

Penalty for neglect.