

and no more, certified to by said county commissioners or Appeal Tax Court.

SEC. 21. *And be it enacted,* That if any person who ought to be assessed by virtue of this act shall, by removing his or her effects from the county or city when they ought to have been valued, with intent to escape assessment, or shall by any fraud or device escape assessment, and the same be proved before any justice of the peace of the county or city where such person resides, at any time within one year after the said property ought to have been valued, every such person shall be charged in the county or city where he or she is found, with the sum which he or she ought to have been rated by this act, and the same shall be collected by the collector of the county or city where he or she shall be found; and such person being convicted in the circuit court of the county in which he or she may reside, or in the Criminal Court of Baltimore, as the case may be, shall forfeit a sum not exceeding one thousand dollars.

With intent to
escape.

SEC. 22. *And be it enacted,* That for the purpose of valuing the stock of banking and other private corporations, held by non-resident stockholders, it is hereby declared and understood that the stock, bonds, certificates or other evidence of debt bearing interest of banking, insurance or other corporations usually termed monied institutions, are situated at the place at which the principal office for transacting the business of such corporation is situated; that the stock of a turnpike, railroad, canal or other improved corporation is situated, at the place where its principal office for the transaction of business shall be established; if the said office be within the limits of this State, shall be so assessed, and if not, then the assessable property of such corporation shall be valued and assessed in the county or counties in which it is situated, and in the City of Baltimore, so far as it is situated in said city, and that the stock of mining, manufacturing and other like corporations, situated at the place where the works of such corporations or the greater part of its operations shall be conducted, shall be assessed in like manner.

Non-resident
stockholders

Stocks, bonds,
&c., held by
non-residents.

SEC. 23. *And be it enacted,* That for the effectual collection of the taxes assessed on the stock, bonds,