

so much thereof as bears and interest of five per centum shall be assessed at eighty-five dollars in the hundred; so much thereof as bears an interest of four and a half per centum at eighty dollars in the hundred; and so much thereof as bears an interest of three per centum at sixty-four dollars in the hundred; which assessment shall be made by the Treasurer, at the times prescribed in the next succeeding section, for the payment of said taxes.

4. The said tax of five cents, as provided in amended section twenty-three of said article eighty-one, shall be exclusive of the tax provided for by the act of January session, eighteen hundred and sixty-four, entitled an act to aid and encourage enlistments into the Maryland regiments in the service of the United States.

See 1864, ch. 15, under Art. LXIII. In force from March 7, 1864.

Chapter 391 repeals, amends and re-enacts section 97, as follows:

5. The president or other proper officer of the banks and other incorporated institutions in the several counties and the city of Baltimore, shall annually on 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 amount 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 required by this act to the Appeal Tax Court or 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 to the County Commissioners, as the case may be, the sum of twenty-five 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 Tax Court to pay taxes on such amount of stock as may be agreed upon between the said commissioners