

PROVISO

board of control and review of said city or the county commissioners of the county, where such abatement may be claimed, to grant the same; *provided*, that the person so claiming shall present an office certificate signed by the judges of said appeal tax court, or by the commissioners of the county to which such person shall state that he has removed, which certificate shall signify that he or she has actually changed his or her residence, and has been duly assessed on the books of the same, and the abatement claim shall thereupon be made to the amount and no more, certified, to by said county commissioners or appeal tax court.

Ibid § 13.
Evading
assessment.

165. 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 where 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 thereof 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.

PENALTY

Ibid § 14.
Bank and other
private stocks,
when assessed.

166. 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 moneyed institutions, are situate at the place at which the principal office for the transacting the business of