

furnish to the county commissioners or appeal tax court of the county or city, annually, on or before the first day of March, a list of the holders of said bonds, certificates or evidences of debt, residing in said county or city, when such residence is known, and when the residence of the holder is unknown, to the county commissioners of the county where such corporation is situate, or to the appeal tax court, if situate in Baltimore city; if 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.

1884, ch 284.

**88.** All bonds and certificates of debt bearing interest, issued by any railroad corporation or other corporation of this State, secured by mortgage of property wholly within this State, shall be subject to assessment and taxation to the owner or owners thereof in the same manner as like bonds or certificates of debt bearing interest and secured by mortgage of property partly in this State and partly in some other State or States are now subject under the laws of this State; and it shall be the duty of the county commissioners of the several counties, and the appeal tax court of Baltimore city, to assess all such bonds or certificates of debt to the owner or owners thereof resident in their several counties, or in the city of Baltimore, respectively.