

and assign proper places in their said respective counties, and in the City of Baltimore, for the meetings and accommodation of their respective assessors and Boards of Control and Review during the times in which they are engaged in performing their respective duties under this Act

176. That every assessor and member of any Board of Control and Review shall have power to administer oaths and take affirmation, and shall require every person questioned by him to answer under oath or affirmation, any question concerning the amount, character, location, value, tenure or proprietorship of any property or money owned by himself or any other person; and any person who shall refuse to answer any such question when asked by an assessor or member of any Board of Control and Review, in the course of his official duty, or any person who shall refuse to be sworn or affirm, when required by any assessor or member of any Board of Control and Review, in the course of his official duty, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding three hundred dollars, or by imprisonment in the county or city jail for not more than six months, or both, in the discretion of the Court.

177. That the president or other proper officer of every bank, State or National, located in this State, and of every corporation incorporated by or under the laws of this State, and of every association or company located and doing business in this State, whose capital is represented by shares of stock or shares, shall on or before the first day of July next, make returns on his oath or affirmation and transmit to the County Commissioners of each county of this State, and to the Appeal Tax Court of Baltimore city, a list of the stockholders or shareholders in such bank, corporation, association or company, who, respectively residing in the county or city of Baltimore to which such return is made, so far as the place of residence of such shareholders or stockholders is known to him or can be discovered by him upon inquiry, together with the number of shares of stock or shares held by each of such stockholders or shareholders; and he shall also make returns of, on