

his oath or affirmation, and transmit to the County Commissioners of the county in which the said bank, corporation, association or company, has its principal place of business or to the Appeal Tax Court of Baltimore city if such bank, corporation, association or company has its principal place of business therein, a list of the stockholders or shareholders of such bank, corporation, association or company who are non-residents of this State, together with the number of shares held by each of said non-residents; in case no stockholders or shareholders of said bank, corporation, association or company shall reside in the county, to the County Commissioners whereof the said return is made, or in the city of Baltimore, if the said return be thereto made; the said president or other proper officer of said bank, corporation, association or company shall so make returns, on his oath or affirmation. Any bank, corporation, association or company whose president or other proper officer shall neglect or refuse to make such return upon his oath or affirmation, shall pay to the Mayor and City Council of Baltimore, if it has neglected or refused to make such returns to the Appeal Tax Court of Baltimore city or to the County Commissioners of any county, to whom it has neglected or refused to make such returns, the sum of one hundred dollars for each day after the said first day of July, until said return is made as is required by this Act, to be recovered by the Mayor and City Council of Baltimore, or the said County Commissioners, as the case may be, by suit in any Court having jurisdiction of the said case. The said County Commissioners of the said respective counties shall deliver the said returns, when so received, to the Board of Control and Review for their respective counties; and the Appeal Tax Court of Baltimore city shall forthwith deliver a copy of the returns, so to it made, to each of the Boards of Control and Review for Baltimore city.

178. That it shall be the duty of the said assessors to deliver or cause to be delivered, or to send by mail to each person in their respective assessment districts who shall own any personal property, subject to taxation under the laws of this State, at least two days before the said assessors shall call upon said persons for the purpose of assessing the property of such per-