

of Baltimore city, if the said person shall reside in the said city, or the said property be located therein, on or before the fifteenth day of January, in the year eighteen hundred and ninety-three, and on or before the same day in every year thereafter; and every person returning such schedule shall fully and particularly set forth all personal property owned or possessed by him not prior thereto returned by him and which is not then included in his assessment, at twelve o'clock noon, on the tenth day of January in the year for which said returns are made. Every partnership concern, trustee, administrator, guardian, committee of a lunatic and every agent of any person not residing or being at that time in the said county or city, and every person having any manner of title to, or having possession of, holding or claiming in any manner anything required to be returned in said schedule, shall be within the provisions of this section, and comply with the same. Whenever property is owned, held or possessed by more than one person as administrator, executor, trustee, or in any other representative capacity, any one of them may make, sign and return the schedule thereof. Every schedule of co-partnership property shall be signed by at least one of the members of the partnership. Every person knowingly signing any schedule containing any wilfully false statement shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than one hundred dollars, nor more than one thousand dollars. No person shall be in any wise excused for any failure to comply with the provisions of this section, because he received no form of schedule, but in such case he shall procure a form and return his schedule in due time.

The lists provided in this section shall not be open to public inspection, but shall be liable to be called for and inspected in any proceeding before the County Commissioners and Appeal Tax Court, or any Court of this State, instituted to test the correctness of the assessment of property to any person in Baltimore city and the several counties of this State.