

the said Boards of Control and Review, when so assembled in the said several localities, shall proceed to consider their said respective duties under this Act, and the instructions of the State Tax Commissioner, and the forms prepared for their respective use, to the end that their respective duties may be properly discharged and performed.

175. That it shall be the duty of the County Commissioners of the several counties, and of the Mayor and City Council of Baltimore, respectively, to provide 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