

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 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