

person may reside, or said property be permanently located, or to the Appeal Tax Court 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 sentenced to undergo confinement in the jail or House of Correction for not less than thirty days and not more than ninety days, and a fine of not less than one hundred dollars nor more than five hundred 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 schedules herein provided for shall be returned in the counties of the State on or before the first day of April, provided the County Commissioners of any county may require said returns to be made on or before an earlier day than that named herein. Said schedules in Baltimore city shall be returned on or before the first day