

a revision thereof be ordered by the proper judicial authorities as provided in this article. And any assessor, member of a Board of Control and Review, or County Commissioner acting as a member of a Board of Control and Review, who shall violate this provision or permit the same to be violated, shall be deemed guilty of a misdemeanor, and upon indictment and conviction, shall be fined not less than fifty, nor more than five hundred dollars at the discretion of the court; provided, that nothing in this section shall prohibit the clerks to the County Commissioners of the several counties, and clerks of the Appeal Tax Court of Baltimore city from giving the assessment and valuation of real estate to parties having the right to demand the same.

SEC. 2. *And be it enacted*, That this act shall take effect from the date of its passage. Effective.

Approved March 30th, 1896.

CHAPTER 143.

AN ACT to add two new sections to Article 81 of the Code of Public General Laws, title "Revenue and Taxes," to be designated 201 and 202, to follow Section 200 of said Article, and to repeal all Acts or parts of Acts, laws or parts of laws, in conflict with the provisions of this Act, so far as the same shall be so in conflict.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and the same is hereby added to Article 81 of the Code of Public General Laws, title "Revenue and Taxes," to follow section 200, and to be designated as section 201, and to read as follows: New section

201. All bonds, certificates of indebtedness, or evidence of debt, in whatsoever form, made or issued by any public or private corporation, incorporated by this State, or any other State, territory, district or foreign country, or issued by any State (except the State of Maryland), territory, district or foreign country, not exempt from taxation by the laws of this State and owned by residents of Maryland, shall be subject to valuation and assessment to the owner thereof in the county or city in which such owners may, respectively, reside, and they shall be assessed at their actual value in the market; and such upon Taxation of bonds, etc