

**CHAP. 23.** and if any person shall give in a false or partial account of any property under his or her management, in his or her possession, with intent that the payment of the just assessment, or rate of tax on any property may be avoided, such person shall forfeit a sum not exceeding one thousand dollars.

**SEC. 14.** *And be it enacted,* That if any person who ought to be assessed by virtue of this act, shall by removing his or her effects from the county, district or city where they ought to have been valued, or shall by any fraud or device escape, and not be taxed, and the same be proved before any justice of the peace of the county, district or city where such person resides, at any time within one year after the said property ought to have been valued, every such person shall be charged in the county, district or city where he or she is found, upon proof thereof, the sum which he or she ought to have been rated at by this act, and the same shall be collected from such person by the collector of the county, district or city, where he or she shall be found, and such person being thereof convicted in the county court of the county or district, in which he or she may reside, or in the city court of Baltimore, as the case may be, shall forfeit a sum not exceeding one thousand dollars.

**SEC. 15.** *And be it enacted,* That if any person when called on by the assessors to ascertain the quantity, and appraise the value of his personal property, which cannot without great inconvenience and delay be assessed by the assessors, other than negroes, to be valued under the provisions of this act, will make oath or affirmation, and subscribe the same before some of the said assessors, that the actual worth of such personal property, other than negroes as aforesaid, does not exceed the sum to be specified in such oath or affirmation, in such case the said assessors shall not make or return any other account or valuation of such personal property, other than negroes, of such person than is specified in such oath or affirmation, and such person shall not be assessed, rated or taxed upon, or for any greater amount of such personal property, other than negroes, than is specified in such oath or affirmation.

**SEC. 16.** *And be it enacted,* That for the purpose of valuing the stock of banking and other private corporations held by non-resident stockholders, it is hereby declared and understood, that the stock of a banking, insurance, or other corporation usually termed a monied institution, is situated at the place at which the principal office for transacting the

If false account be given to forfeit \$1,000

In case any person liable to assessment escapes by removal, &c.

Oath of owner of personal property (except negroes) to be sufficient valuation, &c.

Valuation of bank stock held by nonresidents