

possession, or under his care and management liable to be assessed, and which before that time shall not have been assessed in the said county or city, and the name of the person to whom it belongs.

21. If any person shall, when required by a collector or by the Appeal Tax Court, or after ten days' notice, neglect to render the account required in the last preceding section, he shall forfeit a sum not exceeding one thousand dollars, and the collector or Appeal Tax Court shall, on his or their own knowledge and on the best information he or they can obtain, value the property of such person to the utmost sum he or they believe the same to be worth in cash; and in his or their return of said valuation he or they shall certify the said refusal or neglect, and the County Commissioners or Appeal Tax Court shall assess such person according to the sum so returned, and the same shall be collected as the assessment.

22. Whenever any person shall apply to the County Commissioners or the Appeal Tax Court for allowance or deduction on account of the removal of property from one county to another, the County Commissioners or said court to whom the application shall be made, shall ascertain of the party applying to what place within the State the property has been removed, and shall inform the proper authorities of the place to which the property is removed of the fact of such removal.

23. The County Commissioners in the several counties, and the Mayor and City Council of Baltimore, shall annually impose a tax for the use of the State of ten cents on every hundred dollars' worth of assessable property within their respective jurisdictions, according to the valuation thereof.

24. The County Commissioners and Appeal Tax Court shall direct their clerk to enter and record in a book or books to be provided for the purpose, an accurate and fair account of all property of every sort within their county or city, and the valuation thereof, and an alphabetical list of the owners thereof, properly arranged according to the election districts in the several counties, and according to the several wards in the city of Baltimore, which any person may inspect without fee or reward.