

25. The said clerks shall transmit to the Comptroller annually, within thirty days after the annual levy of taxes for the State, a return of the assessments of property in each county and the city of Baltimore, showing the amount thereof, and the amount placed in the hands of each collector of such county or city; and for neglecting or refusing to perform this duty, the clerk so neglecting or refusing shall be subject to presentment, and upon conviction thereof in the Circuit Court for the county, or the Criminal Court of Baltimore, to a penalty of one hundred dollars, for the use of the State.

26. The State's Attorney of the county or city, shall give information of such neglect or refusal to the grand jury of the county or city, upon being advised thereof by the Comptroller.

27. If the County Commissioners, and Mayor and City Council of Baltimore, shall fail to impose the tax herein required on or before the first day of July in each year, the clerks of the County Commissioners, or the Register of the city of Baltimore, shall give notice thereof to the Governor within twenty days after such failure; and thereupon the Governor shall appoint a tax board consisting of three persons, in the county or city so failing, a majority of whom shall have power to act, and whose duty it shall be forthwith to levy said tax, and place the same in the hands of the collectors of the tax for such county or city.

28. The clerk of the County Commissioners, or of the Appeal Tax Court, or Register of the city of Baltimore, shall lay before the said boards the returns of the assessors, with all corrections made thereto. And if any clerk or register shall fail to comply with the provisions of this or the preceding section, he shall be liable to indictment, and shall forfeit the sum of one thousand dollars.

29. The clerks of the County Commissioners, and the Register of the city of Baltimore, shall give notice to the Governor within the period aforesaid, under the penalty aforesaid, of the actual levy of the State tax; and if the Governor shall not receive such notice by the first Monday in September in each year, he shall appoint tax boards as hereinbefore directed.

30. In appointing such boards, the Governor shall not be restricted to any particular county, but may take them from any part of the State.