

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.

SEC. 23. 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.

Clerks shall transmit.

SEC. 24. The States' 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.

Shall give information

SEC. 25. It shall be the duty of the county commissioners of the several counties, and Mayor and City Council of the city of Baltimore, annually, on or before the third Tuesday of April, to impose the State taxes prescribed by law; and if the county commissioners of any county, or the Mayor and City Council of the city of Baltimore, shall fail to impose the said taxes before the first day of July in any year, the clerk of the said county commissioners or Register of the city of Baltimore, as the case may be, shall give notice thereof to the Governor, within twenty days after such failure, and thereupon the Governor shall appoint a tax board 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 taxes and place the same in the hands of the collectors of the tax for such county or city.

Duty of county commissioners

Give notice

SEC. 26. In appointing such boards, the Governor shall not be restricted to any particular county, but may take them from any part of the State.

Not be restricted