

troller, who shall take such steps in regard to the matter as the case may require.

SEC. 18. *And be it enacted*, That all fines and forfeitures imposed by this act shall be recoverable by indictment in the circuit court of the proper county in which the person so offending may reside, or in the Criminal Court in Baltimore, if the person resides in that city; and one-half thereof shall be paid to the informer, and the other half to the Treasurer for the use of the State.

All fines and forfeitures.

SEC. 19. *And be it enacted*, That so much of the several acts heretofore passed in relation to the valuation and assessment of property in this State, as may come in conflict with the provisions of this act, and all laws exempting property from valuation, shall be and the same are hereby repealed; and all existing laws of this State that may come in aid of the provisions of this act, shall apply and be construed as part thereof, shall assess such person according to the sum so returned, and the same shall be considered as the assessment; and if any person shall give a false or partial account or statement 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 less than fifty nor more than five hundred dollars.

Acts in conflict repealed

Give false account.

SEC. 20. *And be it enacted*, That in all cases where abatements from tax levied, under this or any other act of the General Assembly, shall be demanded, on account of the removal of residence from any one county to any other county of this State, or to the City of Baltimore, or from the said city to any county, it shall be the duty of the Appeal Tax Court of said city, or the county commissioners of the county where such abatement may be claimed, to grant the same; provided, that the person so claiming shall present an office certificate, signed by the Judges of said Appeal Tax Court, or by the commissioners of the county to which such person shall state that he has removed, which certificate shall signify that he or she has actually changed his or her residence, and has been duly assessed on the books of the same, and the abatement claim shall thereupon be made to the amount,

Abatements demanded.

Provided.