

ing 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.

1904, art. 81, sec. 21. 1888, art. 81, sec. 21. 1860, art. 81, sec. 22. 1843, ch. 208, sec. 18. 1874, ch. 483, sec. 20. 1898, ch. 123, sec. 160.

**23.** Whenever any person shall apply to the county commissioners or 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.

#### **Rate and Items of State Tax.**

Ibid. sec. 22. 1888, art. 81, sec. 22. 1860, art. 81, sec. 23. 1862, ch. 105.  
 1864, ch. 199. 1874, ch. 483, sec. 21. 1876, ch. 340. 1878, ch. 330.  
 1888, ch. 533. 1896, ch. 165. 1898, ch. 220. 1900, ch. 500.  
 1902, ch. 1. Special session, 1904, ch. 343.  
 1906, ch. 404. 1908, ch. 223.  
 1910, ch. 257 (p. 248).

**24.** The county commissioners of the several counties of this State and the mayor and city council of Baltimore are directed to levy the state taxes, to be collected according to law, and to be apportioned for the year nineteen hundred and eleven (1911), as follows: A tax of sixteen and one-eighth ( $16\frac{1}{8}$ ) cents on each one hundred dollars to aid in the support of the public schools, to be distributed according to law among the several counties and the city of Baltimore; a tax of four and one-half ( $4\frac{1}{2}$ ) cents on each one hundred dollars, to meet the interest and create a sinking fund for the redemption of the "State Roads Loan;" a tax of one (1) cent on each one hundred dollars, to meet the interest and create a sinking fund for the redemption of "The State Insane Hospital Loan;" a tax of one-quarter ( $\frac{1}{4}$ ) of one cent on each one hundred dollars, to meet the interest and create a sinking fund for the redemption of "The Public Highways Loan of 1910;" and a tax of one-eighth ( $\frac{1}{8}$ ) of one cent on each one hundred dollars, to meet the interest and create a sinking fund for the redemption of the "Sanatorium Loan," making an aggregate of twenty-two (22) cents on each one hundred dollars; and the comptroller of the treasury shall levy the same state taxes on the shares of the capital stock of all banks, State and national, and other incorporated institutions and companies of this State, the shares of whose capital stock are liable by law to assessment and taxation. The county commissioners of the several counties of this State and the mayor and city council of Baltimore are directed