

This section referred to in deciding that a mortgage tax of eight per cent. upon the interest covenanted to be paid, was valid. (As to the mortgage tax, see section 187, *et seq.*) *Faust v. Twenty-third German, etc., Bldg. Assn.*, 84 Md. 193.

This section referred to in construing section 91—see notes thereto. *State v. Sterling*, 20 Md. 515.

As to the public debt, and taxes to be levied to meet the interest on same and create a sinking fund, see art. 31. See also, art. 95.

As to the state tax for the support of public schools, and the distribution thereof, see art. 77, sec. 135, *et seq.*

### Record of Property Assessed.

1904, art. 81, sec. 23. 1888, art. 81, sec. 23. 1860, art. 81, sec. 24. 1841, ch. 23, sec. 27. 1874, ch. 483, sec. 22. 1898, ch. 123, sec. 161.

**25.** 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 and the several wards in the city of Baltimore, which any person may inspect without fee or reward.

This section referred to in deciding it to be a matter of importance that the name or names of the tracts or parcels of land assessed, and the number of acres in each and the value per acre, should be specified by assessors in valuing real estate in the counties. *Alleghany County v. Union Mining Co.*, 61 Md. 551.

The names of the owners of property must be ascertained before the assessment can be legally made. *Tasker v. Garrett County*, 82 Md. 154.

*Ibid.* sec. 24. 1888, art. 81, sec. 24. 1860, art. 81, sec. 25. 1844, ch. 236, sec. 19. 1874, ch. 483, sec. 23. 1898, ch. 123, sec. 162.

**26.** 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.

*Ibid.* sec. 25. 1888, art. 81, sec. 25. 1860, art. 81, sec. 26. 1844, ch. 236, sec. 20. 1874, ch. 483, sec. 24. 1898, ch. 123, sec. 163.

**27.** 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.

### Levy of Taxes.

*Ibid.* sec. 26. 1888, art. 81, sec. 26. 1860, art. 81, sec. 27. 1843, ch. 208, sec. 12. 1845, ch. 203, sec. 1. 1872, ch. 266. 1874, ch. 483, sec. 25.

**28.** It shall be the duty of the county commissioners of the several counties and mayor and city council of Baltimore, annually, on or