

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 City to a penalty of one hundred dollars for the use of the State.

An. Code, sec. 27. 1904, sec. 25. 1888, sec. 25. 1844, ch. 236, sec. 20. 1874, ch. 483, sec. 24. 1898, ch. 123, sec. 163.

**33.** 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.

An. Code, sec. 28. 1904, sec. 26. 1888, sec. 26. 1843, ch. 208, sec. 12. 1845, ch. 203, sec. 1. 1872, ch. 266. 1874, ch. 483, sec. 25.

**34.** It shall be the duty of the county commissioners of the several counties and mayor and city council 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 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.

This section referred to in construing sec. 54—see notes thereto. *Findlay v. Darnall*, 143 Md. 296.

For cases involving the acts of 1841, ch. 23, and 1843, ch. 208, see *State v. Milburn*, 9 Gill, 98; *Milburn v. State*, 1 Md. 16.

Cited but not construed in *Condon v. Maynard*, 71 Md. 606.

An. Code, sec. 29. 1904, sec. 27. 1888, sec. 27. 1844, ch. 236, sec. 15. 1874, ch. 483, sec. 26.

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

An. Code, sec. 30. 1904, sec. 28. 1888, sec. 28. 1845, ch. 203, sec. 1. 1874, ch. 483, sec. 27.

**36.** 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 said assessors, with all corrections made thereto; and if any clerk or register shall fail to comply with the provisions of this section, or section 34, he shall be liable to indictment therefor, and upon conviction shall be fined not exceeding one thousand dollars.

An. Code, sec. 31. 1904, sec. 29. 1888, sec. 29. 1843, ch. 208, sec. 13. 1874, ch. 483, sec. 28.

**37.** The members of said board shall each receive the sum of three dollars for each day they may be engaged in the discharge of their duties, not exceeding twenty days, to be levied by them on the county or city for