

An. Code, sec. 208. 1904, sec. 204. 1896, ch. 120, sec. 195.

219. If any person shall, with a view to evade the payment of taxes, fail or refuse to give in to the assessor any bonds, notes, claims or other evidences of debt which are subject to assessment and taxation under this article, the same shall not be recoverable by action at law or suit in equity before any of the courts of this State until they have been listed and the tax paid thereon, with an addition of fifty *per centum* per annum from the time the tax accrued, and the failure to give in said bonds, notes, claims or other evidence of debt shall be taken as *prima facie* evidence of the intention to so evade payment of taxes.¹

An. Code, sec. 209. 1904, sec. 205. 1896, ch. 120, sec. 2.

220. This article shall not in any manner affect the gross receipts taxes levied on corporations for the year eighteen hundred and ninety-six or any preceding year or the valuation of property made or existing for the purpose of State, county or municipal taxation in the year eighteen hundred and ninety-six, or the collection of taxes levied thereon in said year or in any preceding year, and such valuation and assessment for said year eighteen hundred and ninety-six may be increased or diminished and omitted property be valued and assessed to the owner thereof during such year for such purposes under the provisions of the general laws of this State in force on the first day of January, eighteen hundred and ninety-six; provided, however, that nothing in this article contained shall be construed to repeal, alter or affect the provisions of section 4 of article 4 of the public local laws of Baltimore city, in so far as the same relate to the mode and measure of assessing and taxing the real and personal property within the present limits of the territory annexed to Baltimore city under the annexation act of 1888, chapter 98, for city purposes; and provided further, however, that nothing in this article contained shall be held to discharge or release, impair or affect any irrevocable contract or obligation of any kind whatsoever existing on the 30th day of March, 1896, or to affect or to apply to any pending civil suit, action, or proceeding, or to any pending prosecution for a crime or misdemeanor, or to prevent the prosecution and punishment hereafter of any offense already committed, or that may be hereafter committed, against the provisions, or any of them, of article 81 of the Code of Public General Laws, title "Revenue and Taxes," as the same existed on the said 30th day of March, 1896, and wherever the words "City Court of Baltimore" occur in this article they shall be construed to mean the Baltimore city court.²

This section strongly indicates an intention that all existing contracts and obligations which were not irrevocable were to yield to provisions of act of 1896, ch. 120, so far as inconsistent with latter. *B., C. & A. Ry. Co. v. Wicomico County*, 103 Md. 292; *Wicomico County v. Bancroft*, 203 U. S. 112.

¹ This section is identical with sec. 28 of act of 1910, ch. 300 (p. 251), providing for a re-assessment in all of counties of state except two—see foot-note to sec. 213.

² This section is in part identical with sec. 29 of act of 1910, ch. 300 (p. 251), providing for a re-assessment in all of counties except two—see foot-note to sec. 213.

Sec. 196 as enacted by act of 1896, ch. 141, was omitted from Code of 1904 because fully executed in 1896; and by some error in numbering the sections added to general assessment act of 1896, ch. 120, by supplemental acts of 1896, chs. 140, 142 and 143, no section numbered 197 was enacted at all.