

and conviction shall subject the offender to a fine of not less than fifty dollars nor more than five hundred dollars.

An. Code, 1924, sec. 237. 1912, sec. 226. 1904, sec. 222. 1892, ch. 704, sec. 8.  
1929, ch. 226, sec. 24.

**22.** Any warehouseman, custodian or agent paying the tax on distilled spirits herein provided for shall have a lien upon the spirits covered by such tax.

Action of state tax commission in imposing certain taxes against a warehouse company under this sub-title, upheld, notwithstanding 18th Amendment to Federal Constitution and Volstead act. Effect of 18th Amendment and Volstead act. Reimbursement of warehouseman; enforcement of lien. No violation of arts. 15 and 23 of Md. Bill of Rights. *Tax Commission v. Distillery Co.*, 140 Md. 233.

An. Code, 1924, sec. 239. 1912, sec. 228. 1904, sec. 224. 1892, ch. 704, sec. 10.  
1929, ch. 226, sec. 25.

**23.** It shall be the duty of the State Tax Commission to devise and prescribe such forms and blanks for reports and returns as may be needed or useful for carrying out the provisions of Sections 18 to 22, inclusive, of this Article.

**239.** Section 239 (old) referred to in holding art. 56, sec. 159, constitutional—see notes thereto. *Grossfield v. Baughman*, 148 Md. 334.

#### Notices as to Assessments.

An. Code, 1924, sec. 171. 1912, sec. 166. 1904, sec. 163. 1888, sec. 145. 1884, ch. 260.  
1929, ch. 226, sec. 26.

**24.** (a) Before (1) any existing assessment against any person for the last preceding year shall be increased, or (2) any classification of any property changed, or (3) any assessment against any person transferred to another person, or (4) any new assessment made against any person, either by the State Tax Commission (acting within its original jurisdiction), the County Commissioners, or the Appeal Tax Court of Baltimore City, it shall be the duty of the assessing authority (except in cases where the notice by publication authorized in Section 186 shall have been given) to notify the person against whom it is proposed to make, increase or change such assessment or classification by a written or printed notice, appointing a day for such person to make answer thereto or present such proof as he may desire in the premises.

(b) Such notice shall be served on such person at least ten days before the day of hearing appointed therein, in the following manner, that is to say, either (1) by personal service in the manner in which original process in an action at law is required to be served, by the sheriff, or (2) by leaving a copy of such summons at such person's last place of abode, or (3) by placing a copy of the notice in the United States mail postage prepaid, addressed to such person at his ordinary post office address for the receipt of mail, in a sealed envelope with the return address of the State Tax Commission, County Commissioners, or Appeal Tax Court, as the case may be, on the outside, provided that if such person resides or does business in Baltimore City, it shall be sufficient if said envelope be addressed to the residence or place of business of such person as it appears in the then latest edition of the Baltimore City directory or telephone directory, and provided also that a record of the date of mailing and manner of addressing said envelope shall be contemporaneously made and carefully

See important footnote on first page of this article.