

the owner in such cases is essential. The failure to give such notice is not cured by a subsequent application by taxpayer for a correction, and this is true although party assessed declines to give county commissioners name of owner of property. In such cases, an injunction and not mandamus is taxpayer's remedy. *Baltimore County v. Winand*, 77 Md. 524.

As to the State Tax Commission, see sec. 167, *et seq.*
See sec. 174.

An. Code, 1924, sec. 27. 1912, sec. 21. 1904, sec. 19. 1888, sec. 19. 1841, ch. 23, sec. 41. 1874, ch. 483, sec. 18. 1898, ch. 123, sec. 158. 1929, ch. 226, sec. 42.

40. Every person who shall remove to any county or city from the county or city in which his property has been assessed, or from any other place without the State, and whose personal property has not been assessed for the county or city to which he has removed, or any other person whose property or some part thereof has not been assessed or is suspected not to have been assessed, shall, when required by the County Commissioners of the county in which his personal property or the personal property under his care or management doth lie, or by the Appeal Tax Court for the City of Baltimore, give to such County Commissioners, their assessors or Appeal Tax Court a full and particular account of his personal property, tangible or intangible, assessable hereunder in said county and/or city, and of all the personal property in his possession or under his care and management, liable to be assessed, and which before that time shall not have been assessed in the said county or city, and the name of the person to whom it belongs. Nothing in this, or the preceding section, shall be taken to diminish the power granted to the Appeal Tax Court by Section 214 of Article 4 of the Public Local Laws of Maryland, title "Baltimore City" (1938 Ed.).

An. Code, 1924, sec. 28. 1912, sec. 22. 1904, sec. 20. 1888, sec. 20. 1841, ch. 23, secs. 14, 41, 42. 1874, ch. 483, sec. 19. 1898, ch. 123, sec. 159. 1929, ch. 226, sec. 43.

41. If any person shall, when required by the County Commissioners, their assessors, or by the Appeal Tax Court, after ten days' notice, neglect to render the account required in the last preceding section, said County Commissioners or Appeal Tax Court shall, on their own knowledge, and on the best information they can obtain, value and assess the personal property of such person to the utmost sum they believe the same to be worth in cash and notify such person of the assessment and valuation thereof, with opportunity for hearing thereon.

An. Code, 1924, sec. 29. 1912, sec. 23. 1904, sec. 21, 1888, sec. 21. 1843, ch. 208, sec. 18. 1874, ch. 483, sec. 20. 1898, ch. 123, sec. 160. 1929, ch. 226, sec. 44.

42. 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 and/or city to another, or on account of change of residence from one county and/or city 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 his residence has been changed or 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.

See note to sec. 30.