

a sinking fund for the redemption of the defence or bounty loan ; an annual tax of ten cents on each one hundred dollars, to aid in the support of the public schools, to be distributed according to law among the several counties and the city of Baltimore , a tax of three-fourths of one cent on each one hundred dollars, to meet the interest and create a sinking fund for the redemption of the Deaf and Dumb Asylum loan ; a tax of three-fourths of one cent on each one hundred dollars, to meet the interest and create a sinking fund for the redemption of the Maryland Hospital loan, and such other tax or taxes as may be hereafter from time to time prescribed by law ; and the comptroller of the treasury shall annually levy the same State taxes on the shares of capital stock of all banks, State or National, and other incorporated institutions and companies in this State, the shares of whose capital stock are by law liable to assessment and taxation.

Id s 22
Clerks to record
account of
property with
alphabetical list
of owners

22. 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 in the several counties, and according to the several wards in the city of Baltimore, which any person may inspect without fee or reward.

Id s 23
Clerks to send
assessments to
comptroller
annually

23. 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.

Penalty for
neglect

Id s. 24
State's attorney
to inform grand
jury of neglect

24. 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

Id s 25
When county or
city authorities
fail to levy State
taxes

25. It shall be the duty of the county commissioners of the several counties, and mayor and city council of the city 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 the city 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

Governor to
appoint tax
board, who shall
levy