

Assessment—Abatements and Additions.

15. Proceedings upon applications for abatement.
16. Applicants to be interrogated on oath.

Appeals.

17. Right of appeal from assessment of property.
18. Excess of tax to be allowed appellant when his appeal is sustained.

Assessment—Removals of Property.

19. Parties removing to the State or changing residence within the State shall give account of their property.
20. Penalty.
21. Notice by county commissioners or appeal tax court to authorities of place to which property has been removed of such removal.

Rate and Items of State Tax.

22. State tax levy for support of schools; to create sinking fund for redemption of State debt; apportionment of tax rate; State tax.

Record of Property Assessed.

23. To be made and kept by clerks of county commissioners and appeal tax court.
24. Return of assessments to be annually sent by such clerks to comptroller.
25. State's attorney to notify grand jury of their failure.

Levy of Taxes.

26. County commissioners and mayor and city council of Baltimore annually to impose State taxes, in case of failure governor to appoint a State tax board.

27. May be appointed from State at large.

28. Clerks of county commissioners or appeal tax court to furnish such State boards with returns of assessors; penalty.

29. Compensation of such boards

30. Clerks of county commissioners and city register of Baltimore to send to comptroller certificate of the imposition of State tax.

Collectors and Collections.

31. Appointment and compensation of collectors.

32. Bond of.

33. Bond of collector of State taxes in Baltimore city.

34. Collector in Baltimore city to make daily deposits of his collections.

35. Treasurer may examine his books weekly

36. Oath of collectors.

37. New appointment to be made in case collector fails to give bond.

38. Clerks of county commissioners and city register to inform governor annually whether there is a State tax collector in counties and Baltimore city.

39. Governor to appoint collector if there be none in counties or Baltimore city.

40. To appoint another if he fails to qualify.

41. Separate collector of State taxes may be appointed.

42. Clerk of county commissioners and of appeal tax court shall keep account of assessable property and deliver copy to collector.

43. Penalty.

44. Collector to collect and pay county and city taxes, when.