

said valuation as by it made, shall have the same effect as if the same had been made by the said assessors.

183. That if any person or owner of property so required to return any of the schedule as aforesaid, shall willfully neglect so to do within the time fixed by this Act, such person or owner shall forfeit the sum not less than fifty dollars nor more than five hundred dollars, to be recovered by suit in the name of the State of Maryland, against such person or owner, in the Circuit Court for that county, or in that Court in the city of Baltimore, which shall have jurisdiction over the said case, and upon refusal or neglect as aforesaid of any person or owner as aforesaid, or of any agent as aforesaid to make such returns, the said assessors shall, upon their own knowledge, and upon the best information they can obtain, value the property of such owner or person to the utmost sum they may believe the same to be worth in cash.

184. That any owner of property or person who shall give a false or partial account or statement of any property owned by him, her or it, or under his, her or its management, or in his, her or its possession, with intent that the just valuation, assessment or taxation of such property may be avoided shall forfeit and pay twice the amount of taxes for the year following, which would have been due upon such property if the same had been duly returned and valued; and said sum shall be recovered by an action brought in the name of the State of Maryland against such person or owner, in the Circuit Court of that county or in that Court of the city of Baltimore which shall have jurisdiction in said case, and in the trial of such cause the jury shall have the right to find from the evidence the amount of taxes which would have been due upon said property if the same had been duly returned and valued as aforesaid.

185. That the said respective assessors appointed under this Act for each assessment district, shall, as soon as the valuation directed by this Act to be by them respectively made and completed, make a return, verified by the oath or affirmation of said respective assessors for such assessment district, or by