

shall disagree as to any valuation, such valuation shall be fixed and determined by a majority of said assessors, and if the majority of said assessors should disagree as to said valuation, it shall be the duty of the said assessors to report the matter in difference to the Board of Control and Review within the jurisdiction of which said difference of opinion arose; and the said Board of Control and Review shall proceed to value the said property to the owner thereof; and the 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