

guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not exceeding five hundred dollars, nor less than fifty dollars, in the discretion of the court. Any person, or officer of a corporation, who shall willfully refuse to return the schedule required to be made in section 173 of this act, or who shall willfully refuse to make the affidavit to said schedule as required to be made in section 174 of this act, shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine not exceeding two thousand dollars, nor less than two hundred dollars, in the discretion of the court; and the jury, in the trial of said case, shall ascertain from the evidence which may be offered for their consideration the amount, if any, of the property owned by the defendant and not taxed, and the jury shall, in addition to the fines provided in the preceding part of the section, fine and assess against the defendant, as a part of the penalty for said misdemeanor, double the amount of taxes that said defendant would have been required to pay on said property, if the same had been valued and assessed under existing law.

Purchase of stationery.

189. The State Tax Commissioner shall have power to purchase, after due notice by advertisement, from the lowest responsible bidder, the books, blanks and stationery, and to employ the clerical labor necessary in his office for the due execution of the provisions of this act. The said books, blanks and schedules shall be so made, prepared and ruled as to show separately the different descriptions and values of personal property, real property and bonds, stocks and other securities therein set forth; and the costs of such books, blanks and stationery and clerical labor aforesaid shall be paid by the Treasurer of the State on the warrant of the Comptroller; and the sum of seven thousand five hundred dollars or so much thereof as may be necessary, is hereby appropriated out of any moneys in the treasury not otherwise appropriated, for the payment of the same.

Statements to be sent to tax commissioner.

190. It shall be the duty of the County Commissioners of the several counties of this State, and of the Appeal Tax Court of Baltimore city, as soon as possible after the assessments and revisions hereinbefore provided for, or by them, respectively made, to prepare condensed statements, exhibiting under appropriate heads, the amounts of the valuation of property in their respective counties, and in the city of Baltimore, and to deliver said statements to the Tax Commissioner of this State; and it shall be the duty of the said Tax Commissioner, to collate the statement so returned to him under appropriate heads, and to