

Court, give to said Court a full and particular account of his personal property in the County or City from which he has removed, and of all the personal property in his possession or under his care and management, liable to be assessed, and which before that time shall not have been assessed in the City of Baltimore, and the name of the person to whom it belongs.

159. If any person shall, when required by said Court, after ten days' notice, neglect to render the account required in the last preceding section, he shall be fined a sum not exceeding fifty dollars, to be collected as other fines are collected ; and the said Court shall, on its own knowledge and on the best information they can obtain, value the property of such person to the utmost sum they believe the same to be worth in cash, and on the return of said valuation they shall certify the said refusal or neglect, and the said Court shall assess such person according to the sum so returned, and the same shall be collected as the assessment.

160. Whenever any person shall apply to the said Court for allowance or deduction on account of the removal of property from the City of Baltimore to a County or City, the said Court shall ascertain of the party applying to what place within the State the property has been removed, and shall inform the proper authorities of the place to which the property is removed of the fact of such removal.

161. The said 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 the City of Baltimore, subject to taxation, and the valuation and assessment thereof, and an alphabetical list of the owners thereof, properly arranged, according to the several wards of the City of Baltimore and a correct description and location of the said property so valued and assessed. Any owner of property shall at all times be permitted to inspect the record of his own property contained in said book.

162. The clerk of said Court shall transmit to the State Comptroller annually, within thirty days after the annual