

levy of taxes for the State, a return of the assessments of property in the City of Baltimore, showing the amount thereof ; and for neglecting or refusing to perform this duty the clerk so neglecting or refusing shall be subject to presentment, and upon conviction thereof in the Criminal Court of Baltimore City, to a penalty of one hundred dollars, for the use of the State.

163. The State's Attorney of the City of Baltimore shall give information of such neglect or refusal to discharge the duties prescribed in the preceding section to the Grand Jury of the City, upon being advised thereof by the State Comptroller.

164. It shall be the duty of the Mayor and City Council of Baltimore, in the year eighteen hundred and ninety-eight and in all succeeding years thereafter, annually, on or before the first day of December, to impose the State taxes prescribed by law, for the next succeeding fiscal year, and if the City shall fail to impose the said taxes on or before said date in any year, the City Register of Baltimore shall give notice thereof to the Governor, within twenty days after such failure, and thereupon the Governor shall appoint a tax board of three persons in the City, a majority of whom shall have power to act, and whose duty it shall be forthwith to levy said taxes, and place the same in the hands of the City Collector. In appointing such board, the Governor shall not be restricted, but may take them from any part of the State. The clerk of the Appeal Tax Court or the City Register of Baltimore shall lay before the said board the returns of said assessors, with all corrections made thereto, and if the clerk or City Register shall fail to comply with the provisions of this section he shall be liable to indictment therefor, and upon conviction shall be fined not exceeding one thousand dollars. Nothing contained in this section shall be construed to prevent the said City from levying said State taxes in one year and providing that said taxes so levied shall be the taxes for the next ensuing fiscal year, and collectible in said next year, and *provided* that nothing in this section shall apply to the State taxes levied after the passage of this Article, for the year eighteen hundred and ninety-eight.