

ing to execute a distraint or to collect the tax imposed under this Article; and a failure so to do upon demand made shall be deemed a misdemeanor and subject to indictment, and upon indictment and conviction shall subject the offender to a fine of not less than fifty dollars nor more than five hundred dollars.

24. Any warehouseman, custodian or agent paying the tax on distilled spirits herein provided for shall have a lien upon the spirits covered by such tax.

25. It shall be the duty of the State Tax Commission to devise and prescribe such forms and blanks for reports and returns as may be needed or useful for carrying out the provisions of Sections 20 to 24, inclusive, of this Article.

*Notices as to Assessments.*

26. (a) Before (1) any existing assessment against any person for the last preceding year shall be increased, or (2) any classification of any property changed, or (3) any assessment against any person transferred to another person, or (4) any new assessment made against any person, either by the State Tax Commission (acting within its original jurisdiction), the County Commissioners, or the Appeal Tax Court of Baltimore City, it shall be the duty of the assessing authority (except in cases where the notice by publication authorized in Section 177 shall have been given) to notify the person against whom it is proposed to make, increase or change such assessment or classification by a written or printed notice, appointing a day for such person to make answer thereto or present such proof as he may desire in the premises.

(b) Such notice shall be served on such person at least ten days before the day of hearing appointed therein, in the following manner, that is to say, either (1) by personal service in the manner in which original process in an action at law is required to be served by the sheriff, or (2) by leaving a copy of such summons at such person's last place of abode, or (3) by placing a copy of the notice in the United States mail postage prepaid, addressed to such person at his ordinary post office address for the receipt of mail, in a sealed envelope with the return address of the State Tax Commission, County Commissioners, or Appeal Tax Court, as the case may be, on the outside, provided that if such person resides or does business in Baltimore City, it shall be sufficient if said envelope