

said notice of rejection or its deposit in the United States mail as aforesaid.

(e) If any person, firm, association, corporation, company, administrator, executor, guardian, or trustee shall make a false affidavit touching the matters hereinbefore provided for, he or they shall be deemed guilty of perjury, and upon conviction thereof shall be subject to the penalties provided for that offense now provided by law.

(f) Returns of all personal property other than automobiles shall be made in the month of January next preceding the date of finality of the fiscal year in which the assessment is levied and the value of such property shall be made as of the first date of that month.

(g) On all tangible personal property, assessed at a fair cash value (over and above the exemptions provided by law), including vessels, ships, boats, tools, implements, machinery, horses, and other animals, carriages, wagons, and other vehicles, there shall be paid to the County Treasurer, of Montgomery County as the collector of taxes for said County the rate of tax provided by law.

(h) Tangible personal property taxes of all kinds, excepting the tax on motor vehicles for which a special method of collection is otherwise provided, shall hereafter be paid annually as real estate taxes are paid in Montgomery County, that is, the same shall become due and payable after the first day of July in each year, and may be paid up to the 30th day of September in each year without incurring interest or penalty charges. If said personal property taxes shall not be paid on or before the 30th day of September in each year, the same shall thereafter be in arrears and delinquent, and there shall be added and collected with said tax a penalty of one per centum per month upon the amount thereof for the period of such delinquency, and such tax, with the penalties thereon, shall constitute a delinquent tax to be collected in the manner now provided by law.

(i) If any person neglects or refuses to file a return of personal property as required by law, and the Board of Assessment aforesaid certifies to the Board of County Commissioners that in its opinion, the best information obtainable does not afford a satisfactory basis for assessment, the Board of County Commissioners may, by petition to the Circuit Court for Montgomery County for mandamus against such person, compel the filing of a sworn return, and in such case the Court shall require the person at fault to pay all expenses of the proceeding.