Hygiene to furnish to the county [treasurer] commissioners or county council of each county, or the Department of Public Welfare in Baltimore City, having patients in the State [hospitals for the insane and in Rosewood State Training School Institutions under the jurisdiction of the Department of Mental Hygiene a quarterly statement giving the number of patients and the name of each patient coming from and charged to such county, and the cost of maintenance due from each county for such patient or patients. The Department of Mental Hygiene shall certify to the State Comptroller on the first day of January, April, July and October of each year the amount not previously certified to by it that is due the said hospitals for the insane and Rosewood State Training School from the several counties having patients chargeable thereto. The State Comptroller shall thereupon notify the County Treasurer of each county so owing of the amount thereof and charge the same to the said county, and The Board of County Commissioners or County Council of said county shall levy a tax in said county for said amount and pay the amount due the State Tinto the State Treasury 1 to the Department of Mental Hygiene; and, should any county fail to levy a tax in said county for said amount then due said State, and shall fail at the time of levying other county taxes thereafter to levy the tax aforesaid to amount sufficient to pay the indebtedness subsequently incurred, it shall be the duty of the Attorney General to bring in the name of the State an action against any county in the Circuit Court of said county so failing aforesaid to enforce the levying of said tax for the recovery of the amount due the State, as aforesaid. Upon the failure of any county to levy such tax as aforesaid to an amount sufficient to pay the amount [then] due the State, it shall be the duty of the State Comptroller Department of Mental Hygiene to charge such delinquent county with a penalty of interest at one per centum per month upon the amount of indebtedness for each month until payment thereof and penalty thereon be paid. It shall be the duty of the County Treasurer, upon the collection of the taxes herein required to be levied, to pay [into the State Treasury] to the Department of Mental Hygiene the amount due and owing from his county quarterly on the first day of January, April, July and Octobed of each year. All money collected by the Department of Mental Hygiene from Baltimore City or the counties under this section shall be accounted for and paid into the State Treasury according to the procedures in effect for such accounting [at the time and in the manner required for the payment of State taxes collected. Whenever the superintendent of any State hospital for the insane and Rosewood State Training School institution under the jurisdiction of the Department of Mental Hygiene has held and treated a patient as from one county, and the County Commissioners or County Council of such county make claim that such patient is not a proper charge against the said county, and such County Commissioners or County Council shall notify the [State Comptroller] Department of Mental Hygiene that it is claimed by them that such patient is not a proper charge against their county, and shall claim that the said patient is a proper charge against some other county, it shall be the duty of the County Commissioners or County Council of each of said counties to file such proofs as they may have with the [State Comptroller] Department of Mental Hygiene within thirty days from the time of such notification and thereupon it shall be the duty of the State Comptroller Department of Mental Hygiene to investigate the question