

and thereupon all such taxes shall become and be immediately due and collectible by distraint, together with all costs attending the proceedings.

1929, ch. 226, sec. 23.

23. It shall be the duty of all distillers, warehousemen and others to exhibit all necessary information on oath if required, to the appeal tax court of Baltimore City, the several boards of county commissioners in the respective counties where distilled spirits are situate, and to any authorized officer proceeding 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.

1929, ch. 226, sec. 24.

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.

1929, ch. 226, sec. 25.

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.

239. Section 239 (old) referred to in holding art. 56, sec. 183, constitutional—see notes thereto. *Grossfield v. Baughman*, 148 Md. 334.

Notices as to Assessments.

1929, ch. 226, sec. 26.

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

See important footnote on first page of this article