

the same shall be considered as the assessment, and if any person shall give a false or partial account or statement of any property under his or her management in his or her possession, with intent that the payment of the just assessment or rate of tax on any property may be avoided, such persons shall forfeit a sum not less than fifty nor more than five hundred dollars.

Abatements
to be granted.

Sec. 12. *And be it enacted*, That in all cases where abatements from tax levied under this or any other Act of the General Assembly shall be demanded on account of removal of residence from any one county to any other county of this State, or to the city of Baltimore, or from the said city to any county, it shall be the duty of the Board of Control and Review of said city or the County Commissioners of the county, where such abatement may be claimed, to grant the same; *provided*, that the person so claiming shall present an office certificate signed by the Judges of said Appeal Tax Court, or by the Commissioners of the county to which such person shall state that he has removed, which certificate shall signify that he or she has actually changed his or her residence, and has been duly assessed on the books of the same, and the abatement claim shall thereupon be made to the amount and no more, certified to by said County Commissioners or Appeal Tax Court.

Proviso.

Penalty for
evading as-
sessment.

Sec. 13. *And be it enacted*, That if any person who ought to be assessed by virtue of this act, shall by removing his or her effects from the county or city where they ought to have been valued, with intent to escape assessment, or shall by any fraud or device escape assessment, and the same be proved before any Justice of the Peace of the county or city where such person resides, at any time within one year after the said property ought to have been valued, every such person shall be charged in the county or city where he or she is found, with the sum which he or she ought to have been rated by this act, and the same shall be collected by the Collector of the county or city where he or she shall be found, and such person thereof being convicted in the Circuit court of the county in which he or she may reside, or in the Criminal court of Baltimore as the case may be, shall forfeit a sum not exceeding one thousand dollars.