

eighteen hundred and ninety-six, Chapter one hundred and twenty, and having been repealed and re-enacted as to the several counties outside of Baltimore City by the Acts of eighteen hundred and ninety-eight, Chapter two hundred and seventy-five.

Appeal Tax Court shall have power at any time to value and assess personal and real property.

Sec. 164A. The Appeal Tax Court of Baltimore City shall have the power at any time to value and assess all personal property and to revise such valuations and assessments of real property in said city, and to lower or increase said assessment of real or personal property, and to take steps for the discovery and assessment of all unassessed property of every kind. And it shall be the duty of said court at least once in every five years to carefully make such general revision of all the assessable property in said city. Whenever said court shall purpose to alter or change any assessment or make any new assessment they shall, before such assessment is made, give at least five days' notice thereof in writing to the owner of the property to be assessed or reassessed, and if any owner be not found within the limits of said city, then to the person in possession of the property to be assessed or in whose custody the same may be, or if it be land and no one be in the apparent occupancy thereof, then by a notice posted on said land. The said court in order to make any valuation, assessment, revaluation or reassessment shall have power to summon before it any person and to interrogate him in reference to the existence, situation or value of any property liable to assessment by said court, and any person so summoned and refusing to appear, and any person refusing to be sworn or to answer touching said value, revaluation or assessment, or touching his or her property, shall be liable to prosecution therefor, and upon conviction shall be fined not exceeding one hundred dollars, to be collected as other fines are collected.

Shall give notice to the owner.

Power to summon witnesses.

Penalty for refusal to answer, etc.

Neglect by clerk, assessor or employe to perform duties required.

penalty for violation.

Sec. 164B. If any clerk, assessor or employee appointed by the Appeal Tax Court shall neglect to perform the duties required by him by law or by said Court he shall be liable to be discharged by said court, in its discretion; and if any such clerk, assessor or employee shall receive any consideration or payment designed or intended to influence his conduct or act in the performance or omission of his duties, as prescribed by law or by said court as such clerk, assessor or employee, or shall corruptly do or permit to be done or omit to do any act in discharge of his said duties, he shall be liable to immediate dismissal by said Appeal Tax Court, and shall be also liable to indictment therefor, and upon conviction shall be fined not exceeding five hundred dollars for each offense, and also to