

**Appoint Appeal Tax Court**

SEC. 13. The Mayor and City Council of Baltimore shall annually appoint a board to consist of at least three persons, to be styled the Appeal Tax Court, who shall meet from time to time for the purpose of hearing appeals, and making transfers, and correcting the accounts of assessable property charged to tax payers, and the assessment thereof; the said mayor and city council may also appoint such number of assessors as they may deem necessary in investigating and ascertaining all omitted property, and assessing and returning the same to the Appeal Tax Court.

**Shall fill all vacancies**

SEC. 14. The mayor and city council shall fill all vacancies in said Appeal Tax Court, as soon as practicable after any may happen therein, in the manner provided for in such cases of vacancies of other city officers; and the members of said board shall receive such compensation as the mayor and city council shall provide to be paid by the city.

**Take oath**

SEC. 15. The persons appointed to compose said Appeal Tax Court and the said assessors shall, before they enter upon the performance of their duties, take an oath before the Mayor of Baltimore city that they will well and faithfully perform the duties required by law, without favor, affection or partiality.

**Allowance or deduction**

SEC. 16. Whenever any person shall make application for an allowance or deduction on account of the sale, transfer, alienation, loss, or removal of any property, or the collection or payment of any public or private security for money, the county commissioners or Appeal Tax Court shall interrogate him on oath in reference thereto, and the disposal of the same, and especially inquire of him to whom the same has been sold or transferred, and the amount of the purchase money or the money collected, and how the same has been invested.

**Shall also interrogate.**

SEC. 17. They shall also interrogate said person on oath in reference to any acquisitions or investments made by him, and not already assessed, and the amount of all such acquisitions and investments shall be added to his assessable property, and if he refuses to answer, no allowance or deduction shall be made on his assessment; they shall also have