

if real estate or other property shall from any cause have increased largely in value since the last assessment, the county commissioners or appeal tax court shall correct and alter the assessment of the same, so as to conform to its present value.

For cases dealing with article 81, section 14, of the code of 1888 (providing for the appointment of the appeal tax court and of assessors), see *Monticello Co. v. Baltimore*, 90 Md. 429.

This section referred to in construing sections 11 and 12—see notes to section 11. *Hopkins v. Van Wyck*, 80 Md. 17.

This section referred to in construing sections 10 and 14—see note to section 10. *Frederick County v. Clagett*, 31 Md. 212.

See sections 16, 17, 158, 166 and 204.

See art. 25, sections 9 and 10.

Assessment—Abatements and Additions.

1904, art. 81, sec. 15. 1888, art. 81, sec. 17. 1860, art. 81, sec. 18. 1843, ch. 208, sec. 17. 1847, ch. 266, sec. 15. 1874, ch. 483, sec. 16.
1898, ch. 123, sec. 156.

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.

This section referred to in construing sections 10 and 14—see note to section 10. *Frederick County v. Clagett*, 31 Md. 212.

See notes to sec. 18.

Ibid. sec. 16. 1888, art. 81, sec. 18. 1860, art. 81, sec. 19. 1847, ch. 266, sec. 15. 1874, ch. 483, sec. 17. 1898, ch. 123, sec. 157.

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 power to summon before them any person who they may know or be credibly informed has acquired new property, or whose account of taxable property may in their judgment require revision and correction and examine such person on oath touching the same, and any person so summoned and refusing to appear or to be sworn or to answer touching said account or property shall be liable to prosecution therefor and upon conviction before a justice of the peace shall be fined not exceeding fifty dollars for each offense.

By this section and sections 158 and 166, county commissioners are given ample powers to assess acquisitions of property and to re-value what has been previously assessed. Notice, however, to the owner in such cases, is essential. The failure to give such notice, is not cured by a subsequent application by the taxpayer for a correction, and this is true although the party assessed declines to give the county commissioners the name of the owner of