

such president is hereby required to file the same in said office; and any such president neglecting or refusing to comply with the provisions of this section shall be fined fifty dollars for such neglect or refusal, to be recovered as other fines are recovered under this code.\*

Object of this section. This section referred to in construing section 100—see notes thereto. *State v. Consolidated Gas Co.*, 104 Md. 368.  
See sec. 177.

1904, art. 81, sec. 155. 1888, art. 81, sec. 137. 1878, ch. 178.

**158.** The county commissioners and appeal tax court are directed annually to correct the assessment of the property in their respective counties and the city of Baltimore, and to alter and correct the valuation of any property which may have been improperly valued, and to assess the same at its true value, and to alter and correct the account of any person whose property or any part thereof may have been omitted in the former assessment, or may have been since acquired; and if real estate or other property shall, from any cause, have increased or diminished largely and materially in value since the last levy, they shall correct, alter and amend the assessment of the same as aforesaid, so as to conform to its present value; they shall also, at any time, when so directed by the state tax commissioner, with the concurrence of the attorney general (signified by his opinion in writing), correct the assessment of the property in the respective counties and in the city of Baltimore, by striking therefrom any property which they shall be instructed by the said tax commissioner and attorney general is not subject to taxation under the laws of this State or of the United States.

The powers given by this section should not be exercised in an arbitrary or capricious manner. The property owner has a right to be heard before his rights are passed on. Hence, county commissioners have no authority to increase the valuation of property already assessed, or to add thereto other property not valued and returned to them by the proper assessors or collectors, until the owner has been notified and has an opportunity to be heard. A notice held not to be sufficient under this section and section 166. Assessment, illegal—remedy. *Baltimore County v. Winand*, 77 Md. 524; *Allegheny County v. New York Mining Co.*, 76 Md. 554; *Allegheny County v. Union Mining Co.*, 61 Md. 553.

As to the remedy in case of an unlawful assessment, see also, note to section 163.

This section is not invalid because it does not expressly provide for notice to the property owner, and the court will not presume in the absence of allegation and proof, that no notice was given. *Baltimore v. Grand Lodge*, 60 Md. 284. Cf. *Monticello Co. v. Baltimore*, 90 Md. 416.

While the section gives county commissioners power to alter an assessment as made by the assessors if in their judgment it has largely increased or diminished, it does not authorize them to change the mode or manner of an assessment. *Allegheny County v. Union Mining Company*, 61 Md. 552.

See section 15, 16 and 17 and sections 166 and 204 and notes.

*Ibid.* sec. 156. 1888, art. 81, sec. 138. 1860, art. 81, sec. 97. 1847, ch. 266, sec. 10. 1864, ch. 391. 1872, ch. 127. 1874, ch. 483, sec. 87.  
1902, ch. 468. 1906, ch. 84.

**159.** The president or other proper officer of the banks, State and national, and other incorporated institutions in the several counties, the

\*This section was probably repealed by implication by the act of 1908, ch. 240 (the new corporation law)—see art. 23, sec. 4.