

A bridge over the Potomac river and other property of the bridge company within the limits of Maryland, held to be taxable under the act of 1852, ch. 337, in the county in which it was situated, the principal office of the corporation not being in Maryland. (See section 216.) *O'Neal v. Virginia, etc., Bridge Co.*, 18 Md. 23.

As to when property is "permanently located in any city or county of this state" within the meaning of the act of 1852, ch. 337, see *Hooper v. Baltimore*, 12 Md. 471.

For cases dealing with section 173 of the act of 1896, ch. 120, and a portion of section 178 of said act, which were omitted from the code of 1904 because completely executed or unnecessary to be reproduced—such omissions being approved in *Anne Arundel County v. Baltimore Sugar Refining Co.*, 99 Md. 490—see *Skinner Dry Dock Co. v. Baltimore*, 96 Md. 40; *Baltimore v. Johnson*, 96 Md. 741.

As to the mode of valuation and assessment, see sec. 8, *et seq.*

See notes to sections 2. 162 and 212.

1904. art. 81, sec. 199. 1896, ch. 120, sec. 192. 1898, ch. 275. 1900, ch. 347.

P. L. L., art. 4, secs. 164 A and 164 B.

203. 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 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. If any clerk, assessor or employe 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 employe shall receive any consideration or payment designed or intended to influence his conduct or act in the performance or omission