

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 secs. 15 and 20—see note to sec. 15. *Frederick County v. Clagett*, 31 Md. 212.

See notes to sec. 24.

An. Code, sec. 17. 1904, sec. 16. 1888, sec. 18. 1847, ch. 266, sec. 15. 1874, ch. 483, sec. 17. 1898, ch. 123, sec. 157.

23. 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 secs. 162 and 171, 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 taxpayer for a correction, and this is true although party assessed declines to give county commissioners name of owner of property. In such cases, an injunction and not mandamus is taxpayer's remedy. *Baltimore County v. Winand*, 77 Md. 524.

This section referred to in construing secs. 15 and 20—see note to sec. 15. *Frederick County v. Clagett*, 31 Md. 212.

See secs. 21, 162, 171 and 215.

Appeals.

An. Code, sec. 18. 1904, sec. 17. 1896, ch. 322. 1898, ch. 123, sec. 170. 1908, ch. 167.

24. Any person or persons, or corporation, assessed for real or personal property in the City of Baltimore and claiming to be aggrieved because of any assessment, of classification made by the said Court, or because of its failure to reduce or abate, modify, change or alter any existing assessment or classification may, by petition, appeal to the Baltimore City Court to review the assessment or classification. The Mayor and City Council of Baltimore may also appeal from any decision of said Court to the Baltimore City Court if it deem the public interests require that the decision of said Court should be reviewed. The petition in such appeal, other than the petition of the city, shall set forth that the assessment or classification is illegal, specifying the grounds of the alleged illegality, or is erroneous by reason of overvaluation, or other error; or that the assessment is unequal in that the said assessment has been made by a higher proportion of valuation than other real or personal property on the same