

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

For cases dealing with sec. 173 of act of 1896, ch. 120, and a portion of sec. 178 of said act, which were omitted from 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. 13, *et seq.*

See notes to secs. 2, 166, 166A, and 223.

For a case construing act of 1910, ch. 300 (p. 251), known as the General Re-Assessment Law, see *C. & P. Telephone Co. v. Allegany County*, 116 Md. 222.

An. Code, sec. 203. 1904, sec. 199. 1896, ch. 120, sec. 192. 1898, ch. 275. 1900, ch. 347. P. L. L. art. 4, secs. 164A and 164B. 1914, ch. 532. 1916, ch. 709.

214. 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, and to value and assess and to revise all 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 of the assessable property in said City. Whenever said Court shall propose to alter or change any assessment, or make any new assessment, they shall, before such assessment is made, give at least ten days' notice thereof, in writing, served upon the owner of the property to be assessed or re-assessed, or upon the person in possession of the property to be assessed, or in whose custody the same may be, or, if it be land and ¹ one be in apparent occupancy thereof, then by a notice posted on said land. Said notice shall contain such interrogatories as may be reasonably necessary to enable said Court to correctly assess the property. Said interrogatories shall be answered, signed and sworn to by the owner of the property, or by the authorized agent of such owner, having knowledge of the facts inquired for in said interrogatories. Such affidavit may be made before any Judge of the Appeal Tax Court, or any assessor thereof, who is hereby authorized to take the same, and who shall take the same without charge; or such affidavit may be made before any officer authorized by law to take affidavits. If any person upon whom such interrogatories are served shall neglect or refuse to answer, sign and make oath to the same, personally or by authorized agent as aforesaid, within ten days after service of the same, the Appeal Tax Court shall proceed to assess the property therein referred to, according to law, upon their best information and judgment in the premises, and shall add thereto an additional assessment of 20% of the amount of such assessment so ascertained, as a penalty for such failure or refusal to answer said interrogatories. Said additional assessment may be abated, in whole or in part, by the Appeal Tax Court, at any time before October first in any year, to take effect for the ensuing year, upon the filing of said interrogatories answered, signed and sworn to as above provided, and the Court shall thereupon fix the assessment at such figure as will represent the proper valuation of such property. Nothing herein, or done in pursuance hereof, shall be construed to relieve any escaped or omitted property from being assessed when dis-

¹ The word "no" evidently omitted in the act.