

covered, as may be provided by law. 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 or her in reference to the existence, situation, ownership or value of any property liable to assessment by said Court, or in reference to the taxable residence of any person, 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, or touching any other fact relevant to any inquiry before said Court, 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 employee 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 employee shall receive any consideration or payment designed or intended to influence his conduct or act in the performance or omission of his duties, as prescribed by law or by said court as such clerk, assessor or employee, or shall corruptly do or permit to be done or omit to do any act in discharge of his said duties, he shall be liable to immediate dismissal by said Appeal Tax Court, and shall be also liable to indictment therefor, and upon conviction shall be fined not exceeding five hundred dollars for each offense, and also to imprisonment in the jail or penitentiary for not more than one year, in the discretion of the court.

Any notice required, by this section or by any other law, to be given by the Appeal Tax Court shall be deemed *prima facie* to be served if the same is deposited in the mail (and is not returned as undelivered) under cover with the return address of the Appeal Tax Court on the outside, and directed to the place of residence of the person to be notified, or to the address of such person as it appears in the last published Baltimore City Directory, or if not contained in such Directory then to the address of the property (if real estate) regarding which such notice is sent, for delivery to the occupant thereof; and the Appeal Tax Court shall, for the purpose of preserving a record of the service of notices by mail, note in a book the date of placing in the mail the envelope or cover containing such notice.

An. Code, sec. 204. 1904, sec. 200. 1898, ch. 275, sec. 192A. 1902, chs. 402, 633. 1906, ch. 320.

215. The several boards of county commissioners shall, in addition to the powers now vested in them by law, have the power to value and assess all personal property and to revise all valuations and assessment of real property in their respective counties, and to lower or increase said assessments of real and personal property, and take steps for the discovery of all unassessed property of every kind. Whenever they shall purpose to alter or change any assessment, or make any new assessments, they shall, before said assessment is made, give five days' notice thereof in writing to the owner of the property to be assessed, and if such owner be not found within the limits of their county, 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. Said respective boards of county commissioners shall