

have full power to appoint such agents, assessors and clerks as may in their discretion be necessary to enable them to carry into effect their powers under this article, but the listing of personal property shall not take place or be made until the year 1908, when the same shall be taken and made under the order and direction of the said respective boards of county commissioners, as well as the additional powers conferred by this article, which are hereby intended to be made and are made full and ample for that purpose, and said listing shall also be made every six years thereafter. All the penalties and requirements prescribed in sections 173 to 203, both inclusive, as the same were enacted, and so numbered by the acts of 1896, chapter 120, 1896, chapter 140, 1896, chapter 142, and 1896, chapter 143, so far as the same are applicable, both as to the owners of property and assessors or clerks appointed by the respective boards of county commissioners, and the said boards themselves, whether sitting to hear appeals or otherwise, shall be in force as fully as if said sections as contained in said acts were herein re-enacted, and apply to all assessments and valuations made by said assessors or county commissioners at any time under this article, and particularly to the listing of personal property in the year 1908, and every six years thereafter, so far as the same may be applicable and practicable. There shall always be an appeal to the board of county commissioners from the acts of all assessors or agents appointed by them hereunder, or others authorized to act as assessors under the laws of this State.¹

This section being confined to county commissioners has no relation to appeal tax court, and does not apply to Baltimore city. *Monticello Co. v. Baltimore*, 90 Md. 431; *Fowble v. Kemp*, 92 Md. 633.

Between adoption of act of 1898, ch. 275, and act of 1900, ch. 320 (sec. 232 of art. 81), this section provided an appeal in the counties from the valuation of distilled spirits under sec. 229, *et seq.* Hence, a tax in Baltimore county upon distilled spirits under sec. 229, *et seq.*, was held valid. The proviso clause at end of sec. 2 did not preclude act of 1898 from embracing above appeals, but such appeal is now superseded by sec. 232. *Fowble v. Kemp*, 92 Md. 633 (*cf.* dissenting opinion, p. 641). And see *Carstairs v. Cochran*, 95 Md. 510 (affirmed in 193 U. S. 10).

This section referred to in deciding that property liable to taxation might be assessed after time fixed for annual levy. *B., C. & A. Ry. Co. v. Wicomico County*, 93 Md. 123. (And see *Wicomico County v. Bancroft*, 203 U. S. 117.)

This section referred to in construing art. 15 of Declaration of Rights and art. 81, secs. 249 and 262—see note thereto. *Leser v. Lowenstein*, 129 Md. 256.

See secs. 21 to 25 and 162 and notes.

An. Code, sec. 205. 1904, sec. 201. 1898, ch. 275, sec. 192B. 1902, ch. 633.

216. The county commissioners of the respective counties shall appoint such number of assessors to make the assessments, or relisting of personal property herein provided for, for each county as they may deem necessary for the purpose, who shall be residents of the county for which they are appointed, of the full age of twenty-one years, and of sound

¹ The acts of 1898, ch. 275, and 1902, chs. 402 and 633, codified in secs. 215, 216 and 217, relating to relisting of personal property in the several counties (except Baltimore county), and giving to county commissioners power also to revise assessments of real property, refer specially to secs. 173, 174, 175 and 176 of the general assessment act of 1896, ch. 120, as such sections are therein numbered, and in general terms to other provisions of art. 81 as contained in that act and its supplements of 1896, chs. 140, 142 and 143. These several sections and provisions (the directions of which had been executed) were not reproduced in the Code of 1904, they being revived, however, by words of general reference, and thus made effective parts of secs. 215-217.