

1924, ch. 311.

231. The Mayor and Aldermen of Frederick is hereby authorized and empowered to adopt the State and County assessment, on taxable property in Frederick County, liable to assessment and taxation within the corporate limits of Frederick, as now or hereafter established, as the assessment for municipal purposes in Frederick, instead of making an assessment as provided by Sections 225, 226, 227, 228, 229 and 230 of this Article. The Mayor and Aldermen of Frederick is hereby authorized and empowered to procure from the office of the County Commissioners of Frederick County, annually, the State and County assessments on all taxable property within the corporate limits of Frederick and such new assessments, transfers and abatements, from time to time, as may be necessary to make the same correct, and to provide by ordinance annually for the adoption of the same as the assessment on said property for municipal purposes in Frederick. Whenever a portion of the property of any owner, located within the taxable limits of Frederick, as now or hereafter established, or taxable therein, is exempt from municipal assessment and taxation and a portion thereof liable to assessment and taxation for municipal purposes; and whenever any real estate assessed for State and County purposes, shall lie partly within and partly without the corporate limits of Frederick, as now or hereafter established, the City Register and Collector of Taxes shall apportion the assessment on any such property liable to taxation for municipal purposes, on the basis of the State and County assessment; and whenever property subject to taxation for municipal purposes has been omitted from the State and County assessment the Board of Aldermen of Frederick, sitting as a Board of Equalization and Review as hereinafter set forth, is hereby authorized to value and assess the same for municipal purposes. Provided however that before adopting any such assessment or apportionment the Mayor and Aldermen of Frederick shall give notice, once a week for two successive weeks, by advertisement inserted in some newspaper published in Frederick City, notifying all persons liable to assessment and taxation in Frederick, that the Board of Aldermen, sitting as a Board of Equalization and Review, will meet at the time and place specified in said notice for the purpose of considering the adoption of the State and County assessment on taxable property in Frederick City for municipal purposes, and for the purpose of hearing any appeals, which they are hereby authorized to hear, from the apportionments made by the City Register and appeals from valuations placed on omitted property, and that all persons interested will be given an opportunity to be heard before said assessments shall be finally adopted. The Board of Aldermen is hereby authorized and empowered to sit as a Board of Equalization and Review, for the purposes set forth in this Act, and the powers of said Board shall be confined to verifying the State and County assessment on property in Frederick City and making the municipal assessment conform thereto and considering the adoption of the apportionments made by the City Register and Collector of Taxes and the assessments made by the Board of Equalization and Review on property omitted from the State and County assess-