

City in any way, the said County Commissioners or Appeal Tax Court shall assess the same and add the same to the amount on which taxes are to be or have been levied.

1929, ch. 226, sec. 37.

**37.** The Commissioner of the Land Office shall annually, when required by the County Commissioners or the Appeal Tax Court of Baltimore City, make out and transmit through mail to the County Commissioners, or to the Appeal Tax Court, a list of all certificates which have become ready for patent, expressing the name of the land, the quantity it contains, and the person who is entitled to patent; and, in case of resurvey when vacancy has been added, the names of the original tracts and the quantity of vacancy added.

1929, ch. 226, sec. 38.

**38.** The County Commissioners and Appeal Tax Court shall annually, effective for the succeeding levy, alter and correct the account of any person who may have disposed of or acquired any property since the last assessment or whose property or any part thereof may have been omitted if the report of such disposition, acquisition or omission be supplied by satisfactory evidence; and if real estate or other property shall from any cause have increased or diminished in value since the last assessment, the County Commissioners or Appeal Tax Court shall have power to correct and alter the assessment of the same, so as to conform to its present value.

1929, ch. 226, sec. 39.

**39.** The County Commissioners and Appeal Tax Court shall have power to annually correct the assessments in their respective counties and city, and alter and correct the valuation of any property which may have been improperly valued, or the value of which may have changed, and assess any property which has been omitted or may have been since acquired.

This section referred to in construing sec. 153. *Tidewater Oil Co. v. Anne Arundel Co.*, Daily Record. April 8, 1935.

1929, ch. 226, sec. 40.

**40.** Whenever any person, shall make application for an allowance or deduction on account of the sale, transfer, alienation, loss or removal of any property, or the collection or payment of any public or private security for money, the County Commissioners or Appeal Tax Court may 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, and in case of removal of property or change of residence, the location of the place to which the same is removed or to which the residence is changed; and if from the information so gathered, or from any other source, the County Commissioners or the Appeal Tax Court shall