

preserved among the records of the assessing authority, or (4) if the property to be assessed or classified be real estate situated in Baltimore City having a street number, and the name of the owner is unknown or does not appear in such directory, then by addressing and mailing an envelope containing a copy of such notice in the manner prescribed in subdivision (3) of this paragraph to such street number, a record being similarly kept of the date and manner of such posting, or (5) if the property to be assessed or classified be real estate or tangible personal property and the owner thereof is unknown or a non-resident or cannot be found or served in any manner hereinabove authorized, then by serving such notice upon the person, if any, in actual custody and possession thereof or if no person be found in actual possession or custody thereof, then by posting the same conspicuously upon such real estate or tangible personal property; provided that if the mail address of such person be known, even though he be a non-resident, it shall be the duty of such taxing authority (though not a condition precedent to the validity of the assessment), to mail a copy of the notice to such address.

(c) Such notice may be accompanied by such interrogatories pertinent to the assessment and/or classification of such property or any other property belonging to the person to whom the notice may be addressed as the State Tax Commission, County Commissioners or Appeal Tax Court, as the case may be, may authorize.

(d) Any person notified as aforesaid may make answer to such interrogatories, if any, under oath, either orally or in writing, and appear before the body from which such notice emanates either personally or by an attorney or agent on the day so fixed, or on any later date to which the hearing may be adjourned, and present such proof and arguments as he may desire in the premises; and in the event of his failure to appear as aforesaid the State Tax Commission, County Commissioners or Appeal Tax Court as the case may be, may make or increase the assessment or change the classification *ex parte* according to their best judgment and information.

(e) The provisions of this section requiring notice shall be deemed to be complied with if notice be given to the person charged with payment of the tax, even though he may be liable for account of shareholders or other persons.

Referred to in construing Art. 3, Sec. 34 of Constitution. *Bickel v. Nice*, 173 Md. 1.

171. This section has relation only to property which county commissioners have right to assess; it does not apply to property assessed and returned by proper collector or assessor. *Anne Arundel County v. Baltimore Sugar Refining Co.*, 99 Md. 489; *Monticello Co. v. Baltimore*, 90 Md. 431.

An assessment held invalid by reason of failure to give notice required by this section. *Myers v. Baltimore County*, 83 Md. 393; *Baltimore County v. Winand*, 77 Md. 524.

This section held to provide for giving of notice of assessment for taxation of property held by a guardian. *Baldwin v. State*, 89 Md. 600.

Cited but not construed in Baltimore, etc., Ry. Co. *v. Wicomico County*, 93 Md. 118. (And see *Wicomico County v. Bancroft*, 203 U. S. 117.)

Rate of Tax.¹

1929, ch. 226, sec. 27. 1931, ch. 212. 1937, ch. 225. 1939, chs. 277 (sec. 17), 302 and 387, sec. 11½.

25. (a) Except as hereinafter in this section provided and as provided in Section 9, all property subject to ordinary taxation in this State

¹ Ch. 516, Acts of 1939, fixed the State tax rate at 23.35 cents on the \$100 for the years 1940 and 1941. See ch. 368, 1931, ch. 312, 1933 and ch. 88, 1935 for the rates for 1932 to 1939, inclusive.