

shall from time to time correct the account of any person who may have parted with the possession of any property, and the same so taken off shall be charged to the person who may have acquired possession of the property, unless the same shall have been removed from the county or city.

Id s 12  
County commissioners and Appeal Tax Court to alter and correct accounts and assessments

**12.** The county commissioners and Appeal Tax Court, at their annual meeting for noting transfers and hearing appeals, are directed to 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 largely in value since the last assessment, the county commissioners or Appeal Tax Court shall correct and alter the assessment of the same, so as to conform to its present value.

Increase of value in property to be added to assessment

Id s 13  
Appointment of members of Appeal Tax Court

Duties

Appointment of assessors

**13.** The mayor and city council of Baltimore shall annually appoint a board to consist of at least three persons, to be styled the Appeal Tax Court, who shall meet from time to time for the purpose of hearing appeals and making transfers, and correcting the accounts of assessable property charged to taxpayers, and the assessment thereof, the said mayor and city council may also appoint such number of assessors as they may deem necessary in investigating and ascertaining all omitted property, and assessing and returning the same to the Appeal Tax Court.

Id s 14  
Vacancies, how filled

**14.** The mayor and city council shall fill all vacancies in said Appeal Tax Court, as soon as practicable after any may happen therein, in the manner provided for in such cases of vacancies of other city officers ; and the members of said board shall receive such compensation as the mayor and city council shall provide to be paid by the city

Id s 15  
Oath of judges of Appeal Tax Court and assessors

**15.** The persons appointed to compose said Appeal Tax Court and the said assessors shall, before they enter upon the performance of their duties, take an oath before the mayor of Baltimore city that they will well and faithfully perform the duties required by law, without favor, affection, or partiality.

Id s 16  
Application for allowance or deduction

**16.** 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 shall 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.

Persons asking deduction to be examined on oath  
31 Md 210

Id s 17  
Acquisitions disclosed to be added to assessment  
31 Md 210.

**17.** They shall also interrogate said person on oath in reference to any acquisitions or investments made by him, and not already assessed, and the amount of all such acquisitions and investments shall be added to his assessable property, and if he refuses to