

APPEAL TAX COURT.

1874, ch. 483. 1886, ch. 98, sec. 22.

842. 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; said number of judges may be increased if in the judgment of the mayor and city council such increase be requisite; 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.

1880, ch. 280.

843. Before increasing the assessment of any property which has been heretofore assessed, or adding any new property not valued and returned to them by the proper assessor or collector, it shall be the duty of the county commissioners or appeal tax court, as the case may be, to notify the owner of such property by written or printed summons, containing such interrogatories in regard to such property as they may require to be answered on oath, and appointing a certain day for such owner to answer such interrogatories, either orally or in writing, and make such statement, or present such proof as he may desire in the premises; and such notice shall be served on such owner or left at his place of abode at least five days before the day of hearing appointed in such summons; and such owner may answer such interrogatories contained in such summons, and may appear on such return day and answer the same under oath, orally, before such county commissioners or appeal tax court, and may present such testimony as he may desire and such county commissioners or appeal tax court may think necessary and proper to be heard; and in case such owner, after being summoned, shall fail to answer in writing on oath, or to appear and answer orally such interrogatories, such county commissioners or appeal tax court, after such return day has passed, may proceed to re-value and re-assess such property, or add such new property, according to their best judgment and information in the premises; but no such