

less amount of property made taxable by this article, than should have been returned by such taxable person, copartnership, unincorporated association, company, limited partnership, joint stock association or corporation, the persons entering into such agreement, arrangement or undertaking shall be guilty of conspiracy, and upon conviction thereof shall be sentenced to pay a fine not exceeding one thousand dollars, and undergo an imprisonment not exceeding three years, in the discretion of the court.

1896, ch. 120.

**178.** It shall be the duty of the said assessors upon the return to them of the said schedules of property to carefully examine the same and the various items thereof as listed by the owners of said property, and said assessors shall determine and settle the value of each item of property returned in said schedule after examination of said schedule and also an examination under oath of the party making the return of any other person; and said assessors shall personally inspect all real estate in their respective districts. In determining and settling such valuation the assessors shall value each item of the same at its full cash value without looking to a forced sale. If the said assessors shall value any property returned to them in said schedules at a greater valuation than the value of the same as estimated by the owner or holder thereof, then it shall be the duty of said assessors to notify the person or persons whose assessment has been so increased of the property upon which the increased valuation has been made and the amount of such increase. This notice shall be served personally upon the person in whose name said property has been listed or by leaving the same at the place of residence of said person or upon the premises the assessment of which has been so increased. Unless said taxable person shall, within twenty days after the receipt of said notice of increased valuation and assessment of said property, file a notice of appeal in writing with the board of county commissioners acting as a board of control and review of the county in which the assessment has been made, or with the board of control and review of Baltimore city, if the assessment has been made in said city, said valuation and assessment shall be final and binding upon said personal property except in so far as the same may