

section, fine and assess against the defendant, as a part of the penalty for said misdemeanor, double the amount of taxes that said defendant would have been required to pay on said property if the same had been valued and assessed under existing law.

1896, ch. 120.

191. No person shall be eligible to appointment for the position of assessor, or clerk, who at the time of entering upon the performance of the duties prescribed in this article, shall hold or perform the duties of any federal, State, county or municipal office of profit or trust within this State, except a director of any national bank, or in the case of the county commissioners of the several counties, who as hereinbefore provided, are constituted the boards of control and review for their respective counties.

Ibid. 1898, ch. 275.

192. The Appeal Tax Court of Baltimore city are hereby authorized and empowered and directed to biennially revise the assessments and valuations in the city of Baltimore. Said Appeal Tax Court shall have the power to value and assess all personal property in the city of Baltimore, and to revise all valuations and assessments of real property, in the city of Baltimore, and to lower and increase said assessments. Whenever said Appeal Tax Court of Baltimore city shall have reason to believe that any real or personal property in said city has been omitted, they shall at once proceed to assess and value the same to its proper owner or owners upon giving at least five days' notice to the reputed owner or owners of said property, or the agent or attorney or person in possession of the same. Said Appeal Tax Court of Baltimore city shall also require a biennial listing to be made by all persons within said city of all personal property to which said persons may be in any manner entitled, as provided for in section 173, and all the duties and requirements of sections 173 and 174, so far as the same may apply to the preparation of the schedules by the owners of personal property in this State shall be in force and applied in the year eighteen hundred and ninety-eight, and biennially thereafter. The Mayor and City Council of Baltimore shall provide the necessary assessors and clerical force which may be required in the performance of said biennial listing of personal property. The State tax commissioner shall pro-