

vide the Appeal Tax Court of Baltimore city with the necessary books, blanks and schedules for said listing, and there is hereby appropriated the sum of three thousand dollars, or so much thereof as is necessary to pay for said books, blanks and schedules for the year eighteen hundred and ninety-eight and the same amount or so much thereof as may be necessary is hereby appropriated biennially every second year thereafter. All the penalties and requirements prescribed in this article, both as to the owners of property, assessors and clerks for the year eighteen hundred and ninety six shall be in force and apply to the assessment and valuation of personal property in Baltimore city provided for in this section for the year eighteen hundred and ninety-eight and biennially thereafter. The schedules provided for in this article shall be distributed in the year eighteen hundred and ninety eight and every second year thereafter in the city of Baltimore by the police force of said city.

1898, ch. 275.

192 A. The several boards of county commissioners shall, in addition to the powers now vested in them by law, have the power to value and assess all personal property, and to revise all valuations and assessments of real property in their respective counties, and to lower or increase said assessments of real or personal property and take steps for the discovery of all unassessed property of every kind. Whenever they shall purpose to alter or change any assessment or make any new assessment, they shall, before said assessment is made, give five days' notice thereof in writing to the owner of the property to be assessed; and if such owner be not found within the limits of their county, then to the person in possession of the property to be assessed or in whose custody the same may be, or if it be land, and no one be in the apparent occupancy thereof, then by a notice posted on said land. Said respective boards of county commissioners shall have full power to appoint such agents as may in their discretion be necessary to enable them to carry into effect their powers under this article, but the listing of personal property provided for in sections 173 and 174 of this article shall not take place until the year nineteen hundred and two, when the same shall be taken and made under the orders and direction of the said respective boards of assessors as well as the additional powers