

values of each. In valuing and assessing any property in this State not exempted from taxation under the laws thereof which is not specifically mentioned in this article, the method pursued shall be that prescribed by the laws of this State which are applicable to such property and are in force where such valuation is made.

B. C. & A. Ry. Co. v. Wicomico Co., 93 Md. 118. *Skinner Dry Dock Co. v. Balto. City*, 96 Md 40.

NOTE—The sections of the general assessment act of 1896, chapter 120, which have been completely executed, are omitted. Sections 173 to 192 of that act as therein numbered, prescribing the powers, duties and obligations of assessors, clerks, boards of control and review for Baltimore city and of the county commissioners acting in their several counties as boards of control and review, and declaring the duties of owners of real and personal property in regard to the returns thereof to the assessors and the like, are also omitted as unnecessary to be reproduced.

1896, ch. 120, sec. 192. 1898, ch. 275. 1900, ch. 347. P. L. L., art. 4, secs. 164A and 164B.

199. The appeal tax court of Baltimore city shall have the power at any time to value and assess all personal property and to revise such valuations and assessments of real property in said city, and to lower or increase said assessment of real or personal property and to take steps for the discovery and assessment of all unassessed property of every kind. And it shall be the duty of said court at least once in every five years to carefully make such general revision of all the assessable property in said city. Whenever said court shall purpose to alter or change any assessment or make any new assessment they shall, before such assessment is made, give at least five days' notice thereof in writing to the owner of the property to be assessed or reassessed, and if any owner be not found within the limits of said city, 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. The said court in order to make any valuation, assessment, revaluation or reassessment shall have power to summon before it any person and to interrogate him in reference to the existence, situation or value of any property liable to assessment by said court, and any person so summoned and refusing to appear, and any person refusing to be sworn or to answer touching said value, revaluation or assessment, or touching his or her property shall be liable to prosecution therefor, and