

years thereafter. All the penalties and requirements prescribed in sections 173 to 203, both inclusive, as the same were enacted and so numbered by the acts of 1896, chapter 120, 1896, chapter 140, 1896, chapter 142 and 1896, chapter 143, so far as the same are applicable both as to the owners of property and assessors, or clerks appointed by the respective boards of county commissioners, and the said boards themselves, whether sitting to hear appeals or otherwise, shall be in force as fully as if said sections as contained in said acts were herein re-enacted, and apply to all assessments and valuations made by said assessors or county commissioners at any time under this article, and particularly to the listing of personal property in the year 1906, and every six years thereafter, so far as the same may be applicable and practicable. There shall always be an appeal to the board of county commissioners from the acts of all assessors or agents appointed by them hereunder, or others authorized to act as assessors under the laws of this State.

B. C. & A. Ry. Co. v. Wicomico Co., 93 Md. 123.

1898, ch. 275, sec. 192 B. 1902, ch. 633.

201. The county commissioners of the respective counties shall appoint such number of assessors to make the assessments, or relisting of personal property herein provided for, for each county as they may deem necessary for the purpose, who shall be residents of the county for which they are appointed, of the full age of twenty-one years, and of sound judgment and discretion. Such assessors are authorized to administer oath or affirmation to any person or officer making the returns prescribed by the preceding section in as full and ample manner as is prescribed by section 176 of the act of 1896, chapter 120; also to administer any affidavit, oath or affirmation to any person in pursuance of the execution of their duties as assessors as may be convenient and necessary to enable them to make the assessments or relisting of property under this article. Said affidavits are not to be charged for. And section 175 of the said act of 1896, chapter 120, in relation to returns to assessors, shall be applicable to the relisting and assessment of personal property now or hereafter to be made.

1898, ch. 275, sec. 192 C. 1902, ch. 633.

202. All acts done in any of the counties of this State in reference to carrying out the provisions of section 200 in reference to revaluation or relisting of personal property and the