

It shall then be the duty of the clerk of the Board of County Commissioners to mail to each person shown on said return as the owner of unassessed property a notice warning such person of the intention of said Board to assess the property mentioned in the return unless cause to the contrary be shown on or before ten days from the date of said notice; and in the event no good cause to the contrary be shown within the time limit mentioned in said notice, the County Commissioners shall proceed to assess such property to the person appearing on the return as the owner.

It shall be the further duty of said Board to examine for the purpose of revaluation or reassessment all of the property in the several election districts of Frederick County; and it shall be the duty of said Board, at least once in every five years, to carefully make such general review of all of the assessable property in said County.

Following the examination above authorized as speedily as possible following the completion of the examination of all the property in any election district the said Board of Assessment shall make a return to the Board of County Commissioners under oath setting forth the following information: a brief description sufficient for identification of each item, piece or parcel of real or personal property in such district, the name or names and address of the owner or owners thereof, the valuation of said property then appearing on the assessment books of the said County and any new valuation or assessment established by said Board of Assessment at the full cash value thereof.

It shall then be the duty of the clerk of the Board of County Commissioners of Frederick County to mail to the postoffice address of each person as shown by said return a written notice warning such person of the intention of the Board of County Commissioners upon a day named in said notice, which date shall be not less than ten days after the mailing of said notice, to assess to such person the property appearing on said return to belong to such person the property thereon mentioned at the valuation set by said Board of Assessment on the return unless cause to the contrary be shown on or before the expiration of ten days from the mailing of said notice; and in the event that no good and sufficient cause to the contrary be shown within such period the Board of County Commissioners shall proceed to assess such property to the persons appearing on said returns to be the owners thereof at the valuation placed thereon by the Board of Assessment. The Board of County Commissioners following the procedure above set forth shall cause all of the property mentioned on said return to be included among the assessment or tax rolls of the County at the new valuation fixed by it, or if no change be made at