

Acts repealed. SEC. 5. *And be it enacted*, That all acts, or parts of acts inconsistent with this act, be and the same are hereby repealed.

Effective. SEC 6. *And be it enacted*, That this act shall take effect from the date of its passage.

Approved April 8, 1884.

### Chapter 260.

AN ACT to add an additional section to article eighty-one of the Code of Public General Laws, entitled "Revenue and Taxes," to require the County Commissioners or Appeal Tax court, before increasing the assessment of any property already assessed, or adding an additional property not valued and returned by the collectors or assessors, to give notice to the owner of such property, and allow such owner an opportunity to be heard in reference thereto.

Additional section. SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the following additional section be and the same is hereby added to article eighty-one of the Code of Public General Laws title "Revenue and Taxes," to read as follows:

Duty of commissioners. Notice to owners. SEC. 153A. Before increasing the assessment of any property which has heretofore been assessed, or adding any new property not valued and returned to them by the proper assessor or collector, it shall be the duty of the county commissioners or appeal tax court, as the case may be, to notify the owner of such property by a written or printed summons, containing such interrogatories in regard to such property as they may require to be answered on oath, and appointing a certain day for such owner to answer such interrogatories, either orally or in writing, and make such statement, or present such proof, as he may desire in the premises, and such notice shall be served on such owner, or left at his place of abode, at least five days before the day of hearing appointed in such summons,