

formed. Each of the said Boards of County Commissioners, acting as Boards of Control and Review, and said Boards of Control and Review of Baltimore city, shall proceed to consider the returns to them respectively made by the assessors from the respective assessment districts within their respective jurisdictions, and to hear and determine the appeals of any person or owner taken in accordance with section one hundred and seventy-eight of this act, who may deem himself or itself aggrieved by any valuation of property made by said assessors. In every Board of County Commissioners, acting as a Board of Control and Review, and said Boards of Control and Review of Baltimore city, a majority of the members of said boards shall constitute a quorum and be competent to perform all duties and exercise all the powers of the said board. Each of the said Boards of County Commissioners acting as Boards of Control and Review and said Boards of Control and Review of Baltimore city, shall fully inform persons or owners, resident within their respective jurisdictions, who may apply to them, as to the property valued within its jurisdiction to such respective persons and owners and as to the amount at which said property has been so valued. Each of said Boards of County Commissioners acting as Boards of Control and Review, and said Boards of Control and Review in Baltimore city, shall have power and authority to examine, upon oath or affirmation, any person or persons making any complaint of or appeal from any valuation returned to such boards touching the particular value of any property so valued, or touching any other property belonging to said person or owner, whether the same had been valued to such owner or not; and may, upon due examination, or upon their own knowledge, abate, lessen or increase the valuation or valuations so made in said returns. Each of said Boards of County Commissioners acting as Boards of Control and Review, and said Boards of Control and Review in Baltimore city, may value to the owners thereof, within the proper assessment district or districts, property which has been omitted to be so valued by the assessors of the said proper assessment districts. Each of said Boards of County Commissioners acting as Boards of Control and Review and said Boards of Control and Review of Baltimore city, is hereby directed and required to examine carefully the several certificates, statements and returns of valuations of property claimed to be exempted from valuation and assessments made by any assessors within their respective jurisdictions, and to correct the said returns of assessable property made to them as aforesaid, carefully, by striking therefrom all property which

Appeals from
Assessments.

May assess
omitted
property.