

ought not to be valued and assessed to such persons, and by adding thereto and valuing at its proper value all the property omitted in said returns which ought to have been included therein and which may be subject to valuation under the provisions of this act.

Each of said Boards of County Commissioners acting as Boards of Control and Review, and said Boards of Control and Review of Baltimore city, shall have power to correct any valuation or assessment returned to them respectively, whether any complaint or appeal has been made in relation thereto or not. Each of said Boards of County Commissioners acting as Boards of Control and Review, and said Boards of Control and Review of Baltimore city, shall have the power to increase any valuation so returned to them, respectively, in every case in which they shall deem it proper to make due increase; provided, however, that no such increase shall be made unless the person or persons returned as owner or owners of said property shall have been given at least ten days' notice of the intention to make such increase and directed in said notice to appear before said board and show cause, if any, why such increase should not be made; and the same process shall be served upon the reputed owner or owners, or agent or person in possession of said property in every case in which said Boards of County Commissioners acting as Boards of Control and Review, or said Boards of Control and Review of Baltimore city, shall value any property which has been omitted to be so valued by the assessors of the proper assessment districts. Each Board of County Commissioners acting as a Board of Control and Review, and said Boards of Control and Review in Baltimore city, while engaged in the performance of its duty shall have power to call the several assessors, or any of them, by whom any returns were made before it, at any time, in order that the said returns so made by the said several assessors may be to it fully explained.

May correct returns.

183. Each Board of Control and Review shall with the aid of their respective clerks enter and record in a book or books to be provided for that purpose, an accurate and fair account of all the properties within their respective counties or within their respective assessment districts in the city of Baltimore, heretofore referred to in this act, which shall have been valued as hereinbefore provided. The said record shall show the name of each owner of property in each election district of each county as now laid out, and in each ward of the city of Baltimore as now laid out, set down in alphabetical order,

Record of property assessed to be made.