

make report thereof to the General Assembly at its next session, to the end that the said General Assembly shall be fully informed as to the amount of assessable property in each county of the State, and in the city of Baltimore.

191. No person shall be eligible to appointment for the position of assessor, Board of Control and Review, or clerk, who at the time of entering upon the performance of the duties prescribed in this act, shall hold or perform the duties of any federal, State, county, or municipal office of profit or trust within this State, except a director of any national bank, or in the case of the County Commissioners of the several counties, who, as hereinbefore provided, are constituted the Boards of Control and Review for their respective counties. Who ineligible as assessor, etc.

192. The Boards of County Commissioners of the several counties of this State, and the Appeal Tax Court of Baltimore city are hereby authorized and empowered and directed, to biennially revise the assessments and valuations in their respective counties, and in the city of Baltimore. Said Boards of County Commissioners, and said Appeal Tax Court, shall have the power to value and assess, all personal property in their respective counties or in the city of Baltimore, as the case may be, and to revise all valuations and assessments of real property in their respective counties, or in the city of Baltimore, as the case may be, and to lower or increase said assessments. Biennial revision of assessments. Whenever said boards of County Commissioners, or said Appeal Tax Court of Baltimore city, shall have reason to believe that any real or personal property in their respective jurisdictions has been omitted, they shall at once proceed to assess and value the same to its proper owner or owners, upon giving at least five days' notice to the reputed owner or owners of said property, or the agent or attorney, or person in possession of the same. Said Boards of County Commissioners, and said Appeal Tax Court of Baltimore city shall also require a biennial listing to be made by all persons within their respective jurisdictions of all personal property, to which said persons may be in any manner entitled, as provided for in section 173 of this act, and all the duties and requirements of sections 173 and 174 of this act, so far as the same may apply to the preparation of the schedules by the owners of personal property in this State, shall be in force and applied in the year eighteen hundred and ninety-eight, and biennially thereafter. The County Commissioners of each county, and the Mayor and City Council of Baltimore shall provide the necessary assessors and clerical force, which may be required in the performance of said biennial listing of