

CHAPTER 633.

CHAP. 633.

AN ACT to amend Section 192 A of the Act of 1898, Chapter 275, entitled an Act to repeal Sections 146 c and 146 d of Article eighty-one of the Code of Public General Laws, title "Revenue and Taxes," and to re-enact the same with amendments, and also to repeal Section 192 of said Article so far as the same relates to the several counties in this State outside of Baltimore City, and to add a new Section to said Article applicable to the said several counties; said Sections having been added to said Article by the Act of 1896, Chapter 120, said new Section to be known as Section 192 A and to follow Section 192 by repealing and re-enacting said Section 192 A with amendments, and also to add two new Sections to said Article, applicable to the said several counties, said new Sections to be known as Section 192 B and Section 192 c, respectively, and to follow Section 192 A.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That section 192 A of Article eighty-one of the Code of Public General Laws, title "Revenue and Taxes," be and the same is hereby repealed and re-enacted with amendments, as follows:

192 A. The several Boards of County Commissioners shall in addition to the powers now vested in them by law, have the power to value and assess all personal property, and to revise all valuations and assessment of real property in their respective counties, and to lower or increase said assessments of real and personal property, and take steps for the discovery of all unassessed property of every kind. Whenever they shall purpose to alter or change any assessment, or make any new assessments, they shall, before said assessment is made, give five days' notice thereof in writing to the owner of the property to be assessed, and if such owner be not found within the limits of their county, then to the person in possession of the property to be assessed, or in whose custody the same may be, or if it be land, and no one be in the apparent occupancy thereof, then by a notice posted on said land. Said respective Boards of County Commissioners shall have full power to appoint such agents, assessors and clerks as may, in their discretion, be necessary to enable them to carry into effect their powers under this Article, but the listing of personal property provided for in sections 173 and 174 of this Article, and

Repeal
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property, etc.