51. The City Collector shall at least two weeks before the taxes become in arrear give notice, by advertisement in two daily papers published in Baltimore City and in the Municipal Journal, of the day on which all taxes for the current fiscal year become in arrear; and shall, on the application, in person or by agent or by mail, of any person to whom property is assessed, deliver or send by mail a bill showing the amount of taxes due by such person. Two weeks before the day on which such taxes shall by law be in arrear, he shall give notice by advertisement in the same way that all taxes not paid on or before that date will be in arrears, and that the property on which said taxes are levied will then be subject to be sold for taxes. And said notice shall further state that unless the taxes are paid before they become so in arrear, an amount equal to one per centum per annum of the gross amount thereof, accounting from the date when said taxes become in arrear shall be added to each bill for taxes in arrear; and if the same be not paid before they so become in arrear an amount equal to one per centum per annum of the gross amount of each bill, accounting from the time said taxes became in arrear to the time of the payment thereof, shall be added thereto as a penalty, and collected in the same manner as the bill itself, said penalty to be paid to the City Collector and by him to the City Register to the credit of the Mayor anad City Council. In the case of escaped or omitted property the penalty herein provided, and also interest shall be added to the tax bills for the current and back years in the same manner as if such property had not escaped or been omitted.

164-A. The Appeal Tax Court of Baltimore City shall have the power at any time to value and assess all personal property and to revise such valuations and assessments, and to value and assess and to revise all valuations and assessments of real property in said city, and to lower or increase said assessment of real or personal property, and to take steps for the discovery and assessment of all unassessed property of every kind. And it shall be the duty of said Court, at least once in every five years, to carefully make such general revision of all of the assessable property in said City. Whenever said Court shall propose to alter or change any assessment, or make any new assessment, they shall, before such assessment is made, give at least ten days' notice thereof, in writing, served upon the owner of the property to be assessed or re-assessed, or upon the person in possession of the property to be assessed, or in whose custody the same may be, or, if it be land and one be in apparent occupancy thereof,