disposition, acquisition or omission be supplied by satisfactory evidence; and if real estate or other property shall, from any cause, have increased or decreased in value since the last assessment, the said Court shall correct and alter the assessment of the same, so as to conform to its present value, provided that any party desiring to apply to the Appeal Tax Court for a revaluation of any real or personal property, shall make such application before the first day of September, in order to be acted on so as to take effect for the ensuing year. The Appeal Tax Court shall not receive or act upon any such application made after the first day of September in any year, so as to affect the assessment for the ensuing year.

171. In the year eighteen hundred and ninety-eight, and in all succeeding years thereafter, the valuation of the property subject to taxation in the City of Baltimore, as it shall appear upon the assessment books of said Court on the first day of October in each and every year, shall be final and conclusive, and constitute the basis upon which taxes for the next ensuing fiscal year shall be assessed and levied; provided that the foregoing provision shall not apply to property in the city liable to taxation, and which may have escaped or which may have been omitted in the regular course of valuation, but such property shall be valued and assessed and the owner or owners thereof charged with current taxes and back taxes, not exceeding four years, justly due thereon, whenever the same may be discovered and placed upon the assessment books; and the annual levy for each and every year shall be deemed and taken to have covered and embraced all property which was not assessed, but which ought to have been assessed, for the year for which any such levy was made. The said Court shall, on the first day of October, or as soon thereafter as practicable, in the year nineteen hundred and fourteen, and in all succeeding years thereafter, make out and deliver to the City Collector a statement showing the valuation and assessment of all the property subject to taxation in said city, as it shall appear upon the assessment books of said Court on said first day of October; such statement shall contain a full list of all the real estate as the same hase been valued and assessed by blocks, corresponding so far as may be practicable with the block numbers used in the Record Office of the Superior Court of Baltimore City, with the location and description of each piece or parcel of ground so assessed and valued, and also shall contain an alphabetical list of all persons to whom personal property has been assessed. The said statement shall be known as the taxable basis for the