

and Collector of Taxes shall apportion the assessment on any such property liable to taxation for municipal purposes, on the basis of the State and County assessment; and whenever property subject to taxation for municipal purposes has been omitted from the State and County assessment the Board of Aldermen of Frederick, sitting as a Board of Equalization and Review as hereinafter set forth, is hereby authorized to value and assess the same for municipal purposes. Provided however that before adopting any such assessment or apportionment The Mayor and Aldermen of Frederick shall give notice, once a week for two successive weeks, by advertisement inserted in some newspaper published in Frederick City, notifying all persons liable to assessment and taxation in Frederick, that the Board of Aldermen, sitting as a Board of Equalization and Review, will meet at the time and place specified in said notice for the purpose of considering the adoption of the State and County assessment on taxable property in Frederick City for municipal purposes, and for the purpose of hearing any appeals, which they are hereby authorized to hear, from the apportionments made by the City Register and appeals from valuations placed on omitted property, and that all persons interested will be given an opportunity to be heard before said assessments shall be finally adopted. The Board of Aldermen is hereby authorized and empowered to sit as a Board of Equalization and Review, for the purposes set forth in this Act, and the powers of said Board shall be confined to verifying the State and County assessment on property in Frederick City and making the municipal assessment conform thereto and considering the adoption of the apportionments made by the City Register and Collector of Taxes and the assessments made by the Board of Equalization and Review on property omitted from the State and County assessment. The City Register and Collector of Taxes shall place the name and address of every person subject to assessment and taxation, the property assessed to each and the value thereof upon the Tax Ledger, and he shall also enter thereon, from time to time, all transfers and abatements; provided however that his failure to do so shall not invalidate any ordinance that may hereafter be passed, providing for the levy and collection of taxes. The Mayor and Aldermen of Frederick is hereby authorized to pass all ordinances, resolutions and motions, and to do all other things necessary to carry out the provisions of this Act.

Approved April 9, 1924.