

sales of such property and attend the public sales thereof whenever possible, and in order to secure the assessment of all personal property may each year inspect the Federal and State income tax returns of all citizens and residents of Harford County.

In order to facilitate the obtaining of information in reference to sales of personal property all those selling such property shall upon request furnish the said Board of Assessment with a record in writing, showing all sales made of such property, the price received therefor, together with the name and address of the buyer; and no person, copartnership or corporation shall be entitled to an abatement or insolvency for any personal property with which they may be assessed until they have furnished said Board with the name and address of the person or persons to whom they have transferred it. Anyone violating the provisions of this paragraph will be guilty of a misdemeanor and subject to a fine of not less than Twenty-five Dollars (\$25.00) or more than One Hundred Dollars (\$100.00).

It shall be the duty of the clerk of the Board of County Commissioners to mail to each person shown on said return as the owner of unassessed property, a notice warning such person of the intention of said Board to assess the property mentioned in the return made to them by the Board of Assessment, unless cause to the contrary be shown on or before ten days from the date of said notice; and in the event no good cause to the contrary be shown within the time limit mentioned in the said notice, the County Commissioners shall proceed to assess such property to the person appearing on the return as the owner, at an amount agreed upon by the County Commissioners and the Board of Assessment.

87-B. It shall be the further duty of said Board of Assessment to examine for the purpose of revaluation or reassessment, all of the property in the several election districts of Harford County; and it shall be the duty of said Board, at least once in every five years, and oftener when possible, to carefully make such general review of all of the assessable property in each of said districts.

When a general review is to be made by the said Board as provided for in the preceding paragraph, the County Commissioners of Harford County shall appoint a person having the same qualifications and subject to the same approval as the Deputy Assessor, who shall assist the Board of Assessment in its review of the assessments. During the time he is so employed he shall be a member of said Board, and shall be entitled to such pay for his said services as the County Commissioners may determine is proper.