

87-C. Upon completion of the examination of all the real and personal property in any election district, the said Board of Assessment shall make a return to the Board of County Commissioners under oath setting forth the following information: (a) A brief description sufficient for identification of each item, piece or parcel of real or personal property in such district; (b) the name or names and address of the owner or owners thereof; (c) the valuation of said property appearing on the assessment books of the said County before said review, the new valuation thereof established by the said Board of Assessment, together with the valuation placed on all real and personal property not previously assessed.

It shall be the duty of the clerk of the Board of County Commissioners of Harford County to mail to the post-office address of each person whose assessment as shown by said return has been increased and the owners of all real and personal property not heretofore assessed to them, a written notice warning such persons of the intention of the Board of County Commissioners, upon a day named in said notice, which date shall be not less than ten days after the mailing of said notice, to assess to such persons the property appearing on said return to belong to such persons at the valuation set by said Board of Assessment on the return, unless cause to the contrary be shown on or before the expiration of ten days from the mailing of said notice; and in the event that no good and sufficient cause to the contrary be shown within such period, the Board of County Commissioners shall proceed to assess such property to the persons appearing on said return to be the owners thereof at a valuation placed thereon by the Board of County Commissioners and the Board of Assessment. The Board of County Commissioners following the procedure above set forth shall cause all of the property mentioned on said return to be included among the assessment or tax rolls of the County, at the new valuation fixed by it, or if no change be made, at the same valuation as then appearing on said rolls, for the purpose of the next annual tax levy following such reassessment.

At all times when the Board of County Commissioners are reviewing assessments, as provided for in this Act, at least one member of the regular Board of Assessment shall sit with them.

87-D. It shall be unlawful for the County Commissioners to decrease the amount of an assessment (except to correct an error) for the following or present fiscal year after the taxable basis has been made up and delivered to the Treas-