

Mr. Howard C. Beck, Jr., City Auditor (continued)

by such documents as may be prescribed by * * * ordinance of the Mayor and City Council of Baltimore and it shall be filed within three years of the date of the payments of the ordinary taxes for which refund is requested."

Section 3 of Article 81 of said Code provides as follows:

"Whenever in the laws of this State, there appears the phrase 'appeal tax court,' the same shall be taken to include and mean as to Baltimore City either the department of assessments or the board of municipal and zoning appeals, as the case may be."

Section 21 of Article 37 of the Baltimore City Code, 1950 edition, provides as follows:

"The Department of Assessments is authorized to abate assessments on the books whenever the Treasurer shall on his affidavit declare that in his judgment and opinion the taxes so reported cannot be collected, or upon other satisfactory evidence, the Department of Assessments shall direct the Treasurer to close up said accounts on his books. * * *" (Emphasis supplied)

The Court of Appeals of Maryland has consistently held that where an assessment is made without a proper notice to the property owner, the assessment levy and collection of the tax is illegal and void.

County Commissioners v. Union Mining Co., 61 Md. 545
Ulman v. Baltimore, 72 Md. 587
Baltimore County v. Winand, 77 Md. 522
Myers v. Baltimore County, 83 Md. 385
Monticello v. Baltimore City, 90 Md. 416
Gittings v. Baltimore City, 95 Md. 419
Baltimore City v. Poole & Son Co., 97 Md. 67
Havre de Grace v. Lewis, 127 Md. 367
Johns Hopkins Bldg. Co. v. Baltimore, 130 Md. 282

In the case of Baltimore County v. Winand, supra, at page 525, the Court of Appeals said:

"Notice to the owner affording him an opportunity to be heard before his property is valued, is indispensably necessary to the validity of an assessment. Obviously, then, an assessment made without a preliminary notice having been given, and therefore erroneously made, cannot be treated as regular because the taxpayer subsequently applies for correction - he having appeared in consequence of information that he had been assessed, and not because of a notice that he would be assessed." (Emphasis supplied)