

placing a copy of the notice in the United States mail postage prepaid, addressed to such person at his ordinary post office address for the receipt of mail, in a sealed envelope with the return address of the State Tax Commission, County Commissioners, or Appeal Tax Court, as the case may be, on the outside, provided that if such person resides or does business in Baltimore City, it shall be sufficient if said envelope be addressed to the residence or place of business of such person as it appears in the then latest edition of the Baltimore City directory or telephone directory, and provided also that a record of the date of mailing and manner of addressing said envelope shall be contemporaneously made and carefully preserved among the records of the assessing authority, or (4) if the property to be assessed or classified be real estate situated in Baltimore City having a street number, and the name of the owner is unknown or does not appear in such directory, then by addressing and mailing an envelope containing a copy of such notice in the manner prescribed in subdivision (3) of this paragraph to such street number, a record being similarly kept of the date and manner of such posting, or (5) if the property to be assessed or classified be real estate or tangible personal property and the owner thereof is unknown or a non-resident or cannot be found or served in any manner hereinabove authorized, then by serving such notice upon the person, if any, in actual custody and possession thereof or if no person be found in actual possession or custody thereof, then by posting the same conspicuously upon such real estate or tangible personal property; provided that if the mail address of such person be known, even though he be a non-resident, it shall be the duty of such taxing authority (though not a condition precedent to the validity of the assessment), to mail a copy of the notice to such address.

(c) Such notice may be accompanied by such interrogatories pertinent to the assessment and/or classification of such property or any other property belonging to the person to whom the notice may be addressed as the State Tax Commission, County Commissioners or Appeal Tax Court, as the case may be, may authorize.

(d) Any person notified as aforesaid may make answer to such interrogatories, if any, under oath, either orally or in writing, and appear before the body from which such notice emanates either personally or by an attorney or agent on the day so fixed, or on any later date to which the hearing may be adjourned, and present such proof and arguments as he may desire in the premises; and in the event of his failure to appear as aforesaid the State Tax Commission, County Commissioners or Appeal Tax Court as the case may be, may make or increase the assessment or change the classification *ex parte* according to their best judgment and information.

(e) The provisions of this section requiring notice shall be deemed to be complied with if notice be given to the person charged with payment of the tax, even though he may be liable for account of shareholders or other persons.