

property, in his, her or their possession, or under his, her or their care and management, with the intention to avoid the payment of the assessment or tax on such property, such person or persons shall pay double tax on the real value of such property.

SEC. 7. *And be it enacted*, That the assessors shall inform themselves by all lawful ways and means, of all real and personal property in said county, and shall value the same, according to the provisions [of] this act, to the full cash value thereof.

Assessor shall ascertain the value, at cash valuation.

SEC. 8. *And be it enacted*, That the several assessors appointed by virtue of this act, shall receive such compensation for their services as the commissioners of said county shall think reasonable and proper, according to the duty which said assessors shall respectively perform, which said compensation shall be levied and collected as other county charges are.

Their compensation.

SEC. 9. *And be it enacted*, That the commissioners shall at their first levy term after the final completion of the assessment, proceed to levy the taxation on the said new assessment, as the circumstances of the county may require.

Levy to be laid on this valuation.

SEC. 10. *And be it enacted*, That in the event of the death of either of the persons aforementioned as assessors, or in case of their removal from said county, or refusal to act, the governor shall appoint some other person or persons, not members of the board of commissioners of said county, to fill such vacancy or vacancies, to discharge the duties in this act prescribed, and that such person or persons so appointed, shall in all respects comply with the provisions of this act.

Case of vacancy provided for.

SEC. 11. *And be it enacted*, That the return of the valuation and assessment of the assessors herein named, or provided for, shall be made to the aforesaid commissioners, on or before the first day of October next, and if confirmed and ratified by them, or a majority of them, at their next regular or stated meeting after the said return shall have been made, shall be good and valid to all intents and purposes.

Valuation to be completed by 1st October.

SEC. 12. *And be it enacted*, That from and after the passage of this act, the commissioners of Allegany county are hereby authorized, in their discretion, at their next meeting after the return of the aforesaid assessors, and at any regular meeting for one year from that date, to reconsider and examine the assessment and valuation of any real and personal property valued under this act, and if said commissioners, or a majority of them, shall be of opinion that any valuation of the real or personal property made by virtue of this act, is too high, or too low, they are hereby authorized and empowered to make such alteration in the valuation of the same as shall appear just and right; *Provided however*, that whenever there may be a re-consideration and re examination of the real or personal property, of any person or persons, or body corporate, that after twenty days

Commissioners authorized to revise and correct the valuation.

Proviso.