

# L A W S

OF THE

HALL OF RECORDS  
ANNAPOLIS, MARYLAND

# STATE OF MARYLAND

*Revised, Statutes, &c.*

MADE AND PASSED

AT A SESSION OF THE GENERAL ASSEMBLY, BEGUN AND HELD AT THE  
CITY OF ANNAPOLIS, ON THE FIFTH DAY OF JANUARY, 1876,  
AND ENDED ON THE THIRD DAY OF APRIL, 1876.

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## CHAPTER 260.

AN ACT to provide for the general valuation and assessment of property in this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That all interest, shares, or proportions in all ships or other vessels, whether in or out of port, owned by residents of this State; all shares of stock, or shares in any bank, State or national, or in any company or corporation, incorporated by, or located in, and doing business in this State, whether owned in this State, or elsewhere; all shares of stock, or shares in any bank, State or national, or in any company or corporation incorporated by, or located in, and doing business in any other State, or in any territory or country, owned by residents of this State; all bonds made by any corporation or by any other State, or by any territory belonging to residents of this State; all investments in securities or stocks of any other State, territory or country; all investments in private securities of every kind, nature and description, belonging to residents of this State, except mortgages upon property in this State, and the mortgage debts respectively secured thereon, and all property of every kind, nature and description within this State, shall be liable to valuation, assessment and taxation, except as provided in the next ensuing section of this act.

Liable to taxation.

Exception.

SEC. 2. *And be it enacted,* That the following property is expressly exempted from State, county or municipal taxation; property belonging to the United States, or to this State, or to any county or incorporated city or town in this State; houses or buildings used exclusively for public worship, and the furniture contained therein, and the ground which the said houses or buildings so exclusively used for public worship shall actually cover; graveyards, cemeteries paying no dividends, and burying grounds set apart for the use of any family, or belonging to any church or congregation; the crop or produce of any land in the State in the hands of the producer, or his agent; provisions kept for the use and consumption of the family of the person to whom the

Exempted.

same shall belong; the working tools of mechanics and manufacturers, moved or worked exclusively by hand; wearing apparel of every description; fish, while in the possession of the fishermen employed in catching, salting and packing the same while they remain in their possession, or in that of their agents unsold; hospitals or asylums, charitable or benevolent institutions, so far as used for the benefit of the indigent and afflicted, and the ground which the buildings used as such hospitals, asylums, charitable or benevolent institutions shall actually cover, and the equipments owned by such corporations or institutions. All other property in this State of every kind, nature and description whatsoever, shall be liable to valuation, assessment and taxation; and all acts or parts of acts exempting any other property except that exempted by this act, from valuation, assessment or taxation for State, county or municipal purposes, which can be repealed by this General Assembly, are, to the extent of such exemption, whenever or however the same has been heretofore granted, hereby expressly declared to be repealed to the extent of said exemption as aforesaid, and to be hereafter of no force or effect in granting such exemption.

Liable to  
valuation.

Repealed,

SEC. 3. *And be it enacted*, That to facilitate and expedite the assessment of property in this State under this act, the several counties of this State, and the City of Baltimore, are hereby divided into the following assessment districts: Allegany county shall be divided into three assessment districts; the first shall be composed of the first, second, third and fourth election districts of said county; the second shall be composed of the fifth, sixth, seventh, eighth and fourteenth election districts of said county; the third shall be composed of the ninth, tenth, eleventh, twelfth and thirteenth election districts of said county. Anne Arundel county shall be divided into two assessment districts; the first shall be the territory within the corporate limits of the City of Annapolis; the second shall constitute all of the said county not included within the limits of the City of Annapolis. Baltimore city shall be divided into twenty assessment districts upon the basis of the

Assessment  
districts.

Allegany  
county.

Anne Arundel  
county.

Baltimore city

Baltimore city present division of the said city into wards; the first ward of said city, as at present laid out, shall constitute the first assessment district of said city; the second ward of said city, as now laid out, shall constitute the second assessment district of said city; the third ward of said city, as at present laid out, shall constitute the third assessment district of said city; the fourth ward of said city, as at present laid out, shall constitute the fourth assessment district of said city; the fifth ward of said city, as at present laid out, shall constitute the fifth assessment district of said city; the sixth ward of said city, as at present laid out, shall constitute the sixth assessment district of said city; the seventh ward of said city, as at present laid out, shall constitute the seventh assessment district of said city; the eighth ward of said city, as at present laid out, shall constitute the eighth assessment district of said city; the ninth ward of said city, as at present laid out, shall constitute the ninth assessment district of said city; the tenth ward of said city, as at present laid out, shall constitute the tenth assessment district of said city; the eleventh ward of said city, as at present laid out, shall constitute the eleventh assessment district of said city; the twelfth ward of said city, as at present laid out, shall constitute the twelfth assessment district of said city; the thirteenth ward of said city, as now laid out, shall constitute the thirteenth assessment district of said city; the fourteenth ward of said city, as now laid out, shall constitute the fourteenth assessment district of said city; the fifteenth ward of said city, as now laid out, shall constitute the fifteenth assessment district of said city; the sixteenth ward of said city, as now laid out, shall constitute the sixteenth assessment district of said city; the seventeenth ward of said city, as now laid out, shall constitute the seventeenth assessment district of said city; the eighteenth ward of said city, as now laid out, shall constitute the eighteenth assessment district of said city; the nineteenth ward of said city, as now laid out, shall constitute the nineteenth assessment district of said city; and the twentieth ward of said city, as now laid out, shall constitute the twentieth assessment district of said city. Baltimore county shall be divided into nine

Baltimore county.

assessment districts; the first and thirteenth election districts of said county, as at present laid out, shall constitute the first assessment district of said county; the second and fourth election districts of said county, as at present laid out, shall constitute the second assessment district of said county; the third election district, as at present laid out, shall constitute the third assessment district of said county; the fifth and sixth election districts of said county, as at present laid out, shall constitute the fourth assessment district of said county; the seventh and tenth election districts of said county, as at present laid out, shall constitute the fifth assessment district of said county; the eighth election district of said county, as at present laid out, shall constitute the sixth assessment district of said county; the ninth election district of said county, as at present laid out, shall constitute the seventh assessment district of said county; the eleventh election district of said county, as at present laid out, shall constitute the eighth assessment district of said county; and the twelfth election district of said county, as at present laid out, shall constitute the ninth assessment district of said county. Calvert county shall constitute one assessment district; Caroline county shall constitute one assessment district; Carroll county shall be divided into four assessment districts; the first shall be composed of the first, second, tenth and twelfth districts of said county; the second shall be composed of the third, seventh and eleventh districts of said county; the third shall be composed of the fourth, sixth and eighth districts of said county; and the fourth shall be composed of the fifth and ninth districts of said county. Cecil county shall constitute two assessment districts; the first to be composed of the first, second, third and fifth election districts of said county; the second to be composed of the fourth, sixth, seventh, eighth and ninth election districts of said county. Charles county shall be divided into two assessment districts; the first shall be composed of the first and third collection districts; and the second shall be composed of the second and fourth collection districts. Dorchester county shall be divided into three assessment districts; the first

Baltimore  
county.Calvert & Car-  
oline coun-  
ties.

Carroll county

Cecil county.

Charles  
county.Dorchester  
county.

shall be composed of the first, second, third, eleventh and twelfth election districts of said county; the second shall be composed of the seventh, eighth, ninth and thirteenth election districts of said county; the third shall be composed of the fourth, fifth, sixth and tenth election districts of said county. Frederick county shall be divided into six assessment districts; the first district shall be composed of election district number two, of said county; the second shall be composed of election districts numbers ten, six, sixteen and three; the third district shall be composed of election districts twelve, fourteen and one; the fourth shall be composed of election districts numbers seven, nine, eighteen and eight; the fifth shall be composed of election districts numbers thirteen, eleven and seventeen; the sixth shall be composed of election districts numbers four, fifteen and five. Garrett county shall be divided into two assessment districts; the first shall be composed of the first, fourth, seventh and eighth election districts of said county; the second shall be composed of the second, third, fifth, sixth and ninth election districts of said county. Harford county shall be divided into two assessment districts; the first shall be composed of the second, fifth and sixth election districts of said county; the second shall be composed of the first, third and fourth election districts of said county. Howard county shall constitute one assessment district. Kent county shall constitute one assessment district. Montgomery county shall be divided into two assessment districts; the first shall be composed of the first, second and third election districts of said county; the second shall be composed of the fourth and fifth election districts of said county. Prince George's county, as constituted prior to eighteen hundred and seventy-six, shall be divided into three assessment districts; the first assessment district, shall be composed of the first, second, seventh and tenth election districts of said county; the second shall be composed of the third, fourth, sixth and twelfth election districts of said county; the third shall be composed of the fifth, eighth, eleventh and ninth election districts of said county. Queen Anne's county shall

Frederick  
county.

Garrett  
county.

Harford  
county.

Howard and  
Kent counties

Montgomery  
county.

Pr. George's  
county.

Queen Anne's  
county.

constitute one assessment district. Somerset county shall be divided into two assessment districts; the first shall be composed of the first, second, fourth, fifth and ninth election districts of said county; the second shall be composed of the third, sixth, seventh and eighth election districts of said county. St. Mary's county, as constituted prior to eighteen hundred and seventy-six, shall be divided into two assessment districts; the first to be composed of the first, second and third election districts of said county; the second to be composed of the fourth, fifth, sixth and seventh election districts of said county. Talbot county shall constitute one assessment district. Washington county shall be divided into four assessment districts; the first shall be composed of the first, sixth, eighth, eleventh and nineteenth election districts of said county; the second shall be composed of the second, third, tenth, twelfth and seventeenth election districts of said county; the third shall be composed of the fourth, fifth, thirteenth and fifteenth election districts of said county; the fourth shall be composed of the seventh, ninth, fourteenth, sixteenth and eighteenth election districts of said county. Wicomico county shall constitute one assessment district. Worcester county shall constitute one assessment district.

Somerset county.

St. Mary's county.

Talbot county

Washington county.

Wicomico and Worcester counties.

SEC. 4. *And be it enacted,* That if any election district or districts, or any part or parts of the territory of any county is not or are not included in any assessment district provided by this act, the same shall be included in such assessment district or respective assessment districts as the Governor of this State shall direct.

Be included

SEC. 5. *And be it enacted,* That the Governor of the State, by and with the advice and consent of the Senate, shall appoint three suitable persons from the aforesaid first assessment district of the City of Baltimore; three from the aforesaid second assessment district of said city; three from the aforesaid third assessment district of said city; three from the aforesaid fourth assessment district of said city; three from the aforesaid fifth assessment district; three from the aforesaid sixth assessment district of

Appoint three assessors.

Appoint three assessors.

said city; three from the aforesaid seventh assessment district of said city; three from the aforesaid eighth assessment district of said city; three from the aforesaid ninth assessment district of said city; three from the aforesaid tenth assessment district of said city; three from the aforesaid eleventh assessment district of said city; three from the aforesaid twelfth assessment district of said city; three from the aforesaid thirteenth assessment district of said city; three from the aforesaid fourteenth assessment district of said city; three from the aforesaid fifteenth assessment district of said city; three from the aforesaid sixteenth assessment district of said city; three from the aforesaid seventeenth assessment district of said city; three from the aforesaid eighteenth assessment district of said city; three from the aforesaid nineteenth assessment district of said city; three from the aforesaid twentieth assessment district of said city; three from each of the aforesaid assessment districts in the several counties of this State, to make in the said respective wards and assessment districts, the valuations and assessments directed to be made by this act. Each of the said assessors to be appointed, shall be a property holder, and shall have resided in the ward or wards, or in the assessment district for which he shall have been appointed; for at least one year before his said appointment.

Appoint three assessors.

Board of Control and Review

SEC. 6. *And be it enacted*, That the Governor of the State, by and with the advice and consent of the Senate, shall also appoint three suitable persons in each county who shall be a Board of Control and Review for said county; he shall also appoint three suitable persons in the first four wards of Baltimore city, who shall be a Board of Control and Review for the first four wards of said city; the said board shall be known as the Board of Control and Review for Baltimore city, number one. He shall also appoint three suitable persons in the fifth, sixth, seventh and eighth wards of Baltimore city, who shall be a Board of Control and Review for the said fifth, sixth, seventh and eighth wards; the said board shall be known as the Board of Control and Review for Baltimore city, number two. He shall also appoint three suitable persons in the ninth, tenth,



eleventh and twelfth wards of Baltimore city, who shall be a Board of Control and Review for the said ninth, tenth, eleventh and twelfth wards; the said board shall be known as the Board of Control and Review of Baltimore city, number three. He shall also appoint three suitable persons in the thirteenth, fourteenth, nineteenth and twentieth wards of Baltimore city, who shall be a Board of Control and Review for the said thirteenth, fourteenth, nineteenth and twentieth wards: the said board shall be known as the Board of Control and Review for Baltimore city, number four. He shall also appoint three suitable persons in the fifteenth, sixteenth, seventeenth and eighteenth wards of Baltimore city, who shall be a Board of Control and Review for the said fifteenth, sixteenth, seventeenth and eighteenth wards; the said board shall be known as the Board of Control and Review for Baltimore city, number five; each of the said persons, so appointed, to be members of the said respective Boards of Control and Review, shall be property holders and shall have resided in the county or in one or more of the wards of the city of Baltimore, for which he is appointed, for at least one year before his said appointment.

Board of Control and Review.

Board of Control and Review.

SEC. 7. *And be it enacted*, That the Assessors, appointed under this act, and each person appointed under this act as one of a board of Control and Review, shall receive the sum of four dollars per day for every day of actual service by him performed under this act; each Board of Control and Review, appointed for any county in this State, shall have the right to appoint a clerk, who shall receive for each day of actual service, as such clerk, the sum of four dollars per day, and who shall be subject to removal at the pleasure of said board; each Board of Control and Review, appointed for the City of Baltimore, shall have the right to appoint two clerks to said board, who shall each receive, for each day of actual service as such clerk, the sum of four dollars per day and shall each be subject to removal at the pleasure of said respective boards. The compensation of the said assessors, members of the Board of Control and Review, and clerks appointed for the several counties in this State, shall be paid by the

Compensati'n

Two clerks.

Compensati'n

counties in which their duties are respectively performed; and the compensation of the said assessors appointed for the assessment districts in the City of Baltimore, and of the members of the Board of Control and Review, appointed for said city, and of their clerks, shall be paid by the Mayor and City Council of Baltimore; the accounts for services rendered by the members of the Boards of Control and Review and clerks to said boards, in the respective counties, shall be approved by the county commissioners of the said respective counties before the same are paid; and the accounts for services rendered by the members of the Boards of Control and Review and clerks to said boards in the City of Baltimore, shall be approved by the Appeal Tax Court of Baltimore city before the same are paid.

Approved.

Power to remove.

SEC. 8. *And be it enacted*, That the Governor of the State shall have power to remove, at any time, for cause any assessor or assessors, or member or members of any Board of Control and Review appointed under this act, and to appoint another person or other persons, duly qualified to perform the duties of the said office or offices in the place of the respective person or persons removed from office, and the person or persons, so appointed, shall qualify in the same manner, as if he or they had been originally appointed, under this act, by the said Governor.

Take oath.

SEC. 9. *And be it enacted*, That every assessor, and every person appointed to any Board of Control and Review, and every clerk appointed under the provisions of this act, shall, before he enters upon the duties of the said office of assessor, member of the Board of Control and Review, or clerk, take the following oath or affirmation, before some person authorized by law to administer an oath or affirmation, to wit: "I ..... do swear (or solemnly and sincerely and truly declare and affirm,) that, as (naming the wards or assessment districts for which he is appointed assessor, or as a member of the Board of Control and Review, or naming the county or district or as clerk to the Board of Control and Review for) (naming the county or district.) "I will to the best of my skill and judgment execute the duties

of the said office, diligently and faithfully, according to the directions of the act under which I am appointed," entitled 'an act to provide for the general valuation and assessment of property in this State,' without favor, affection or partiality," which said oath or affirmation properly attested by the justice of the peace or other competent person, before whom the same shall have been taken, shall be filed by the person taking the same within ten days after his appointment in the office of the county commissioners of that county in which, or in any part of which his said duties are to be performed, and in the Office of the Appeal Tax Court of the City of Baltimore, if his duties are to be performed in the said city or in any part thereof.

SEC. 10. *And be it enacted,* That it shall be the duty of the said county commissioners of the respective counties, and of the Appeal Tax Court of Baltimore city, to notify the Governor of any failure on the part of any person, appointed assessor for any part of their respective counties or of the City of Baltimore, or a member of any Board of Control and Review, for their respective counties or for any part of the City of Baltimore, to qualify as aforesaid; and to notify any Board of Control and Review of the failure of any clerk or clerks by it appointed, to qualify as aforesaid; and upon receiving notice of the failure of any person appointed assessor, or member of a Board of Control and Review so to qualify, the Governor shall forthwith appoint another person to the said office, and on the failure of any clerk to any Board of Control and Review so to qualify, the said board shall forthwith appoint another person to the said office; and the said respective powers of appointment by the said Governor, and by the said respective Boards of Control and Review, shall be exercised whenever any vacancy occurs in the offices of assessors, members of the Board of Control and Review, or clerks, created under this act.

SEC. 11. *And be it enacted,* That the Comptroller of the Treasury be and he is hereby directed to prepare forthwith printed instructions and forms, for the guidance and direction of the assessors, members

Transmit.

of the Boards of Control and Review, and clerks to said boards, appointed under the provisions of this act, and forms for returns of property to be made by persons liable to assessment; but such instructions shall be in all particulars in conformity with the provisions of this act; and he shall transmit to each of said assessors, members of said Boards of Control and Review, and clerks, two printed copies of the forms and instructions so by him prepared for their use respectively; and he shall transmit to said respective assessors such number of printed forms of returns to be made by persons and owners to whom property shall be valued in their respective assessment districts as shall be necessary.

Assemble.

SEC. 12. *And be it enacted*, That the said assessors appointed under the provisions of this act, for the said several assessment districts of any county in this State, or for any county in this State, shall assemble at the places in their respective counties at which the Circuit Courts for said respective counties are usually held, on the first Tuesday in May, in the year eighteen hundred and seventy-six, and thereupon enter upon the performance of their respective duties; and the assessors appointed under this act for the several assessment districts in the City of Baltimore, shall assemble at the City Hall, in said city, on the same day, and thereupon enter upon the performance of their respective duties; and the assessors so assembled in the said respective localities as aforesaid, shall, primarily, proceed to consider their respective duties under this act, and the instructions of the Comptroller, and the forms prepared for their use, to the end that their said respective duties may be uniformly discharged and performed.

Enter upon duties.

Enter upon duty.

SEC. 13. *And be it enacted*, That the members of the several Boards of Control and Review, appointed under the provisions of this act, for the several counties of this State, shall assemble at the places in their respective counties, at which the Circuit Courts for said respective counties are usually held, on the first Tuesday in September, in the year eighteen hundred and seventy-six, and thereupon enter upon the performance of their respective duties; and that

the members of the five Boards of Control and Review appointed under this act, for the five districts of the City of Baltimore, shall assemble in the City Hall, in said city, and thereupon enter upon the performance of their respective duties on the same day; and the said respective members of the said Boards of Control and Review, when so assembled in the said several localities, shall proceed to consider their said respective duties under this act, and the instructions of the Comptroller, and the forms prepared for their respective use, to the end that their respective duties may be properly discharged and performed.

Consider their duties.

SEC. 14. *And be it enacted*, That it shall be the duty of the county commissioners of the several counties and of the Mayor and City Council of Baltimore respectively to provide and assign proper places in their said respective counties and in the City of Baltimore, for the meetings and accommodation of their respective assessors and Boards of Control and Review during the time in which they are engaged in performing their respective duties under this act.

Provide and assign proper places.

SEC. 15. *And be it enacted*, That every assessor or member of any Board of Control and Review, appointed under this act, shall have the right to administer an oath or affirmation to any person whom the said respective assessors or Boards of Control and Review are authorized to examine under the provisions of this act.

Right to administer oath.

SEC. 16. *And be it enacted*, That the president or other proper officer of every bank, State or National, located in this State, and of every corporation incorporated by or under the laws of this State, and of every association or company located and doing business in this State, whose capital is represented by shares of stock, or shares, shall on or before the first day of July next make return on his oath or affirmation, and transmit to the county commissioners of each county of this State and to the Appeal Tax Court of Baltimore city, a list of the stockholders or shareholders in such bank, corporation, association or company, who respectively reside in the county or City of Baltimore, to which such return

Make return.

is made, so far as the place of residence of such shareholders or stockholders is known to him or can be discovered by him upon inquiry, together with the number of shares of stock or shares held by each of such stockholders or shareholders; and he shall also make return of, on his oath or affirmation and transmit to the county-commissioners of the county in which his said bank, corporation, association or company has its principal place of business, or to the Appeal Tax Court of Baltimore city if such bank, corporation, association or company has its principal place of business therein, a list of the stockholders or shareholders in such bank, corporation, association or company who are non-residents of this State, together with the number of shares held by each of said non-residents; in case no stockholder or shareholder of said bank, corporation, association or company shall reside in the county, to the county commissioners whereof the said return is made, or in the City of Baltimore if the said return be thereto made, the said president or other proper officer of said bank, corporation, association or company shall so make return on his oath or affirmation; any bank corporation, association or company whose president or other proper officer shall neglect or refuse to make such return upon his oath or affirmation shall pay to the Mayor or City Council of Baltimore, if it has neglected or refused to make such returns to the Appeal Tax Court of Baltimore city or to the county commissioners of any county to whom it has neglected or refused to make such return, the sum of one hundred dollars for each day after the said first day of July, until said return is made as is required by this act, to be recovered by the Mayor and City Council of Baltimore or the said county commissioners, as the case may be, by suit in any court having jurisdiction of the said case; the said county commissioners of the said respective counties shall deliver the said returns, when so received, to the Board of Control and Review for their respective counties; and the Appeal Tax Court of Baltimore city shall forthwith deliver a copy of the returns, so to it made, to each of the Boards of Control and Review for Baltimore city.

Make oath.

Non-residents

Penalty for neglect.

Deliver returns.

SEC. 17. *And be it enacted*, That it shall be the duty of the said assessors, so appointed for each assessment district as aforesaid, or of a majority of them, to make diligent inquiry, and to inform themselves, by personal inspection, on the premises, and by all lawful means, of all the property, within their respective assessment districts, not exempted from valuation and assessment by this act, and to value the same at its full cash value, without looking to a forced sale. All property permanently located in any county of this State, or in the City of Baltimore, shall be valued and assessed to the owner thereof in the assessment district in which said property is so permanently located. All shares or shares of stock, in any national bank, or in any bank, corporation, association or company, incorporated under the laws of this State, and belonging to any non-resident owner, and all other personal property located in this State, belonging to any non-resident owner, shall be valued and assessed to the owner thereof, in the assessment district in which said bank, corporation, association or company may have its principal place of business in this State, or in which said personal property may be so located. All personal property, belonging to a resident of this State, shall be valued and assessed to the owner thereof, in the assessment district in which said owner may reside, except goods and chattels permanently located in any city or county of this State, which shall be valued and assessed in the city or county, in which they are so located. In valuing real estate in any county in this State, except in a city in such county, the assessors shall specify, as far as may be practicable, the name or names of the tracts or parcels of land so valued, and the number of acres or quantity of land in each, and the value per acre. They shall separately value the improvements upon the respective tracts or parcels of real estate, in the said several counties, so by them respectively valued. In valuing any lot or parcel of ground in the City of Baltimore, or in any city, in any county, the said assessors shall specify, as nearly as possible, the precise location of each lot or parcel of ground, giving as nearly as practicable the number of front feet in each lot or parcel of ground, and the depth of each lot or

Duty.

Valued and assessed.

Personal property.

Real estate.

Real estate. parcel of ground, the street or streets on which it bounds, and the value of each lot or parcel of ground; and they shall value separately the improvements upon each lot or parcel of ground in said city. When any building, so valued, is located upon any street, and designated by a number, such number, and the name of such street, shall always be given. In valuing stock or shares in any bank, company, association or corporation, the number of shares, or of shares of stock in such bank, company, association or corporation, owned by the owner to whom the same are valued, shall be stated, together with the respective values of each. In valuing bonds, securities and other investments, the nature of such bonds, securities and other investments, shall be briefly stated, with the respective values of each. Farming implements, live-stock, household furniture, gold and silver plate.

Claims for exemption. *SEC. 18. And be it enacted,* That if any corporation or person be assessed by the said assessors for any property which the said person or corporation may believe to be exempted from taxation, although the same be not exempted therefrom by the provisions of this act, such person or corporation shall have the right to require the said assessors to note in a separate book, which the said respective assessors are hereby directed to provide for their use in their respective assessment districts, the particular property so claimed to be exempted from taxation, and the name of the owner thereof, and to make in said Separate valuation. book a separate valuation of said property to the owner thereof, to the end that the said exemptions so claimed, may thereafter be separately determined by the proper Boards of Control and Review, or by the law of the land.

To be present *SEC. 19. And be it enacted,* That it shall be the duty of the assessors appointed under this act for any assessment district, or of a majority of them, to be present at the valuation of each and every variety of property directed by this act to be valued in their assessment district; and in case the said assessors shall disagree as to any valuation, such valuation shall be fixed and determined by a majority of said assessors; and if the majority of said assessors should



disagree as to said valuation, it shall be the duty of the said assessors to report the matter in difference To report. to the Board of Control and Review, within the jurisdiction of which said difference of opinion arose; and said Board of Control and Review shall proceed to value the said property to the owner thereof; and the said valuation, as by it made, shall have the same effect as if the same had been made by the said assessors.

SEC. 20. *And be it enacted,* That it shall be the duty of the said respective assessors, as soon as possible Give notice after entering upon the duties of their respective offices in their said respective assessment districts, as hereinbefore provided, to give notice that they have entered thereupon, and to require by such notice, every person or owner of property residing in their respective assessment districts, to give a full and particular account thereof to such assessors, distinguishing in such account the particular property which may be under the care or management of such person from his own; the said notice shall be Published. published daily for ten days, in three or more newspapers published in the City of Baltimore, and once a week for two weeks in one or more newspapers published in the several counties of this State; and if there be a county in which no newspaper is published, said notice shall be set up at the door of the Court House in such county.

SEC. 21. *And be it enacted,* That the said accounts so directed to be returned, shall be respectively Verified. verified by the oath or affirmation of the said persons or owners respectively, to be administered by one of the assessors, to whom the said accounts are respectively returned. If said person or owner is absent from the State, said accounts may be verified by the oath or affirmation of such owner or person, taken before any notary public, judge of any court of any other State, or Consul of the United States in any foreign country; said notary public, judge or consul attesting his certificate of said oath or affirmation, by affixing thereto his seal of office, or by Affix seal causing to be affixed thereto the seal of his said court; or, in the event of the absence of such person or owner from this State as aforesaid, the said

return, and the oath or affirmation thereto, may be made by any agent of the said person or owner who has full knowledge of his said property.

Penalty for neglect.

SEC. 22. *And be it enacted*, That if any person or owner of property, so required to return an account, as aforesaid, shall wilfully neglect so to do, within twenty days after such notice, or if any person or owner, as aforesaid, being required by a notice from said assessors personally served upon him shall refuse or neglect to return the account aforesaid, required from him within twenty days after such special notice, such person or owner shall forfeit a sum not less than fifty, nor more than five hundred dollars, to be recovered by suit, in the name of the State of Maryland against such person or owner in the Circuit Court for that county, or in that court in the City of Baltimore, which shall have jurisdiction over the said case; and, upon refusal or neglect, as aforesaid, of any person or owner, as aforesaid, or of any agent, as aforesaid, to make such return, the said assessors shall upon their own knowledge, and upon the best information they can obtain, value the property of such owner or person to the utmost sum they may believe the same to be worth in cash.

Value property.

False or partial account—penalty.

SEC. 23. *And be it enacted*, That any owner of property, or person, who shall give a false or partial account or statement of any property owned by him, her or it, or under his, her or its management, or in his, her or its possession, with intent that the just valuation, assessment or taxation of such property may be avoided, shall forfeit and pay twice the amount of taxes, which would have been due upon such property, if the same had been duly returned and valued; and said sum shall be recovered by an action brought in the name of the State of Maryland against such person or owner, in the Circuit Court of that county, or in that court in the City of Baltimore, which shall have jurisdiction in the said case; and in the trial of such cause, the jury shall have the right to find from the evidence the amount of taxes, which would have been due upon said property, if the same had been duly returned and valued as aforesaid.

SEC. 24. *And be it enacted*, That the said respective assessors, appointed under this act for each assessment district, shall, as soon as the valuations directed by this act, to be by them respectively made, are completed, make, in duplicate, a return verified by the oath or affirmation of said respective assessors for such assessment district, or by the oath or affirmation of a majority of them, which shall set forth the names of the owners in each election district or ward, within their respective assessment districts, to whom property has been valued under this act. The said names of the said owners in each of said election districts or wards, shall be set down in alphabetical order. If the name of any owner is unknown, the property shall be returned as belonging to a person unknown. After the name of each owner, as aforesaid, shall be set down the property valued to said owner, described as directed by the seventeenth section of this act, and the value thereof, as valued, shall be duly extended opposite to each item of said property. They shall also make, in duplicate, a copy of the book in which they have entered particular property within their respective assessment districts, which was claimed by the respective owners thereof to be exempted from taxation. The said assessors shall deliver one copy of the said return and book, so by them made, to the county commissioners of the county within which their said assessment district is situated, and the other copy of said return and book to the Board of Control and Review for the county within which their said assessment district is situated. The assessors, appointed for any assessment district in the City of Baltimore, shall deliver one copy of the said return and book to the Appeal Tax Court of Baltimore city, and one copy of said return and book to the Board of Control and Review of the district within the City of Baltimore, within which their said assessment district is situated. The said respective assessors, shall, at the same time, return to the said respective Boards of Control and Review within which their respective assessment districts are situated, details of their respective proceedings in the execution of this act, and all lists and statements received by them, relating to the respective proper-

Make return  
verified by  
oath.

Unknown.

Deliver copy.

Details of proceed-  
ings.

ties which have been by them valued, and the valuations whereof have been by them returned to said respective Boards of Control and Review.

RETURNS—  
when made.

Extend time.

SEC. 25. *And be it enacted*, That the said several returns directed to be made by the preceding section of this act, to the said respective county commissioners and to the said respective Boards of Control and Review, shall be made by the assessors in person or by messenger, on the second Tuesday in September, in the year eighteen hundred and seventy-six; but the Governor of this State shall have the power, for good cause shown, to extend the time so provided for making such returns, to such time prior to the second Tuesday of November, eighteen hundred and seventy-six, as may to him seem right and proper.

Give notice.

Time of assembling.

Hear and determine appeals. ♦

SEC. 26. *And be it enacted*, That it shall be the duty of the several Boards of Control and Review, appointed under the provisions of this act, to give two weeks notice by publication, prior to the first Tuesday in September, eighteen hundred and seventy-six, in one or more newspapers published in their respective counties and in the City of Baltimore, of the respective meetings to be by them held on the said first Tuesday of September, eighteen hundred and seventy-six; if there be no newspaper published in the county for which any Board of Control and Review is appointed, such notice shall be given by notice set up at the Court House door in said county, and at other public places in said county; each of said boards shall assemble on the said first Tuesday in September, eighteen hundred and seventy-six, and shall continue in session daily thereafter, except upon Sundays, from nine o'clock A. M. until four o'clock P. M.; each of said boards shall proceed to consider the returns to them respectively made by the assessors from the respective assessment districts within their respective jurisdictions, and by the county commissioners and Appeal Tax Court of Baltimore city, and to hear and determine the complaints and appeals of any person or owner, who may deem himself or itself aggrieved by any valuation of property made by said assessors; in every Board of Control and Review, appointed under this act, two of the three members of the said board shall consti

tute a quorum, and be competent to perform all the duties and exercise all the powers of the said board; each of said board shall inform persons or owners, resident within their respective jurisdictions, who may apply to them, as to the property valued within such jurisdictions to such respective persons and owners, and as to the amounts at which said property has been so valued; and each of said board shall have power and authority to examine, upon oath or affirmation, the said person or owner making any complaint of or appeal from any valuation returned to said board, touching the particulars or value of the property so valued, or touching any other property belonging to said person or owner, whether the same has been valued or not, and may, upon due examination or upon their own knowledge, abate or increase the valuation or valuations complained of or appealed from, and correct the valuation or valuations so made in said returns; each of said boards may value to the owners thereof, within the proper assessment district or districts, property which has been omitted to be so valued by the assessors of the said proper assessment district, or may value to the owners thereof any property in relation to which the assessors, within the jurisdiction of said board, have disagreed as to the value thereof; each of said boards is hereby directed and required to examine carefully the several certificates, statements and returns of valuations, or of property claimed to be exempted from valuation and assessment, made by the assessors within their respective jurisdictions, and to correct the said returns of assessable property made to them as aforesaid carefully, by striking therefrom all property which ought not to be valued under the provisions of this act, and by adding thereto, and valuing at its proper value, all the property omitted in said returns, which ought to have been included therein, and which may be subject to valuation under the provisions of this act. Each of said Boards of Control and Review shall have power to correct any valuation so returned to them respectively, whether any complaint or appeal has been made in relation thereto or not. Each Board of Control and Review, as aforesaid, while engaged in the performance of its duty, shall have

Have power  
and authority

Abate or in-  
crease.

Examine cer-  
tificates.

Powers.

power to call the several assessors, or any of them, by whom any returns were to it made, before it, at any time, in order that the said returns so to be made by the said several assessors may be to it fully explained.

SEC. 27. *And be it enacted*, That each Board of Control and Review appointed under this act, shall, with the aid of their respective clerks, enter and record in a book or books to be provided for that purpose, an accurate and fair account of all the property within their respective counties, or within the respective divisions of the City of Baltimore heretofore referred to in this act, which has been valued as hereinbefore provided. The said record shall show the names of owners in each election district of each county as now laid out, and in each ward in the City of Baltimore, as now laid out, set down in alphabetical order. If the name of any owner is unknown, the property valued to such person shall be valued as belonging to a person unknown. After the name of each owner, so set down as aforesaid, the property valued to such owner described as directed by the seventeenth section of this act, shall be set down, and the value thereof, as valued, shall be duly extended opposite to each item of the said property. Each of said boards shall, with the aid of their respective clerks, make a full and complete alphabetical index to the names of all persons or owners to whom property is valued in their respective counties, and in the first four wards of the City of Baltimore, as now laid out; and in the fifth, sixth, seventh and eighth wards of Baltimore city, as now laid out; and in the ninth, tenth, eleventh and twelfth wards of Baltimore city, as now laid out; and in the thirteenth, fourteenth, nineteenth and twentieth wards of Baltimore city, as now laid out; and in the fifteenth, sixteenth, seventeenth and eighteenth wards of Baltimore city, as now laid out; and shall return the said books and lists so prepared, to the county commissioners of their respective counties, and to the Appeal Tax Court of Baltimore city, according as the said books may relate to persons or property in said respective counties, or in Baltimore city; the said several

Enter in book.

Owner unknown.

Alphabetical index.

Return books and lists.

books and indices shall be returned as aforesaid to the respective county commissioners of the respective counties in the State, and to the Appeal Tax Court of Baltimore city, on or before the thirty-first day of December, in the year eighteen hundred and seventy-six, unless the Governor of this State, for good cause shown to him, shall extend the time of making any one or more of said returns, as he is hereby empowered to do. Extend time.

SEC. 28. *And be it enacted*, That any owner of property, or owner to whom property has been valued, and who shall claim that the property so to him, or it, valued, is not owned by him, or is exempted from valuation or assessment, or any person acting in behalf of such owner or person, or making such claim on behalf of said owner, may file a petition in the Circuit Court for that county in which the said property has been so valued, or in the City Court of Baltimore, if the said property has been valued in Baltimore city, setting forth the facts of the said case, and the grounds upon which said exemption is claimed, or denying said ownership; the said petition shall be filed within thirty days after the return made by the Board of Control and Review of that county, or of the City of Baltimore, in which said property shall have been valued, to the county commissioners of said county, or to the Appeal Tax Court of Baltimore city, or within thirty days after the said property has been so valued to the said owner, and notice given to him of such valuation. To said petition, the county commissioners of the county, or the Appeal Tax Court of Baltimore city, according to the locality in which such valuation was made, shall be made defendants, and the State's Attorney of the said county, or the State's Attorney of Baltimore city, as the case may require, shall appear for the said defendants; the said defendants shall answer the said petition within ten days after they shall have actual notice thereof. It shall be the duty of the said Circuit Court, or City Court of Baltimore, to hear the said case upon petition and answer, and upon such affidavits, if any, as the court may authorize to be taken by either party, on such notice as the court may prescribe at File petition.  
Made defendants.

Determine.

its then session, or at the earliest practicable day thereafter; and the said court shall determine whether the said property so valued to the said owner, is or is not subject to such valuation and to assessment for State taxes, or ought or ought not to be valued to said owner. If the said court shall determine that the said property is not subject to such valuation or assessment, or ought not to be valued to said owner, it shall, by its order, direct the said county commissioners, or the said Appeal Tax Court, as the case may be, to strike the said property from the list of property valued to such owner; but if it shall determine that the said property is subject to valuation and assessment, or to valuation to said owner, it shall so determine by its order.

Strike from list.

Duty of Comptroller.

SEC. 29. *And be it enacted*, That if it appears by the returns made as aforesaid to the county commissioners of any county, or to the Appeal Tax Court of Baltimore city, that any property not exempted from valuation and assessment under this act, has not been valued to any owner in the county or city, in which the same ought to be so valued, it shall be the duty of the Comptroller to direct the said property to be so valued by the county commissioners of the proper county, or by the Appeal Tax Court of Baltimore city, and to direct that notice of said valuation shall be given to said owner. If the county commissioners of any county, or if the Appeal Tax Court of Baltimore city shall refuse to value such property to the owner thereof, it shall be the duty of the said Comptroller to file a petition in the name of the State of Maryland against the county commissioners or Appeal Tax Court, as the case may be, so refusing, in the Circuit Court of that county in which such valuation ought to have been made, or in the City Court of Baltimore, if said valuation ought to have been made in said city, and the State's Attorney of the proper county or city shall appear for the said State, and the said county commissioners, or the Appeal Tax Court, shall answer the said petition within ten days after they shall have actual notice thereof. It shall be the duty of the said Circuit Court or City Court of Baltimore, to hear the said case upon petition and answer, and

Comptroller to file petition.

Hear case.



upon such affidavits, if any, as the court may authorize to be taken by either party on such notice as the court may prescribe at its then session, or at the earliest practicable day thereafter; and the said court shall determine whether the said property ought or ought not to be valued to the said owner. Determine.  
 If the said court shall determine that the said property ought not to be valued to its said owner, it shall so determine by its order; but if it shall be determined that the said property is subject to valuation and assessment, it shall direct the same to be valued to the owner thereof in the assessment district in which the same ought to be so valued.

SEC. 30. *And be it enacted,* That either party to the proceedings mentioned in the two preceding sections may appeal from the order of the court therein, to the Court of Appeals; and on such appeal, the clerk of the court shall forthwith transmit the original papers, including the order of the court, to the Court of Appeals; and said court shall immediately hear and determine the said case. May appeal.

SEC. 31. *And be it enacted,* That it shall be the duty of the Comptroller to supervise the conduct and proceedings of the assessors, members of the Boards of Control and Review, and clerks appointed under this act; to report to the Governor all instances of neglect, or dereliction in duty, on the part of any of such officers, which may be brought to his attention; and to use his best efforts to promote the prompt and effective execution of the provisions of this act. Duty of Comptroller.

SEC. 32. *And be it enacted,* That if any assessor, member of a Board of Control and Review, or clerk, appointed under this act, shall wilfully neglect to perform the duties of his said office, or shall corruptly receive any fee, reward, emolument, or advantage whatsoever, to him given, or extended to influence his conduct, or the performance of his duty under this act as assessor, member of a Board of Control and Review, or clerk, he shall be deemed to be guilty of a misdemeanor, and, upon conviction thereof, shall be subject to a fine of not less than five hundred dollars, and not more than one thousand dollars, and may also, in the discretion of the court, Penalty for neglect of duty.

## LAWS OF MARYLAND.

be imprisoned for a period of time not exceeding six months.

Provided by  
Comptroller

SEC. 33. *And be it enacted*, That the books, blanks and stationery and necessary clerical labor, required by the Comptroller to be provided for the due execution of this act, shall be provided by the Comptroller, and that the cost thereof shall be paid by the Treasurer of the State, on the warrant of the Comptroller; and a sum sufficient therefor is hereby appropriated out of any moneys in the treasury, not otherwise appropriated; provided that the said sum hereby appropriated, shall not exceed seven thousand five hundred dollars.

Prepare state-  
ments.

Collate state-  
ments and  
report.

SEC. 34. *And be it enacted*, That it shall be the duty of the county commissioners of the several counties in this State, and of the Appeal Tax Court of Baltimore city, as soon as possible after the several returns hereinbefore provided for, are to them respectively made by the respective Boards of Control and Review, hereinbefore referred to, to prepare condensed statements exhibiting under appropriate heads the amount of the valuations of property in their respective counties, and in the City of Baltimore, and to deliver said statements to the Comptroller of this State; and it shall be the duty of the said Comptroller to collate the statements so returned to him under appropriate heads, and to make report thereof to the General Assembly at its next session, to the end that the said General Assembly may be fully informed as to the amount of assessable property in each county in this State, and in the City of Baltimore.

In force.

SEC. 35. *And be it enacted*, That this act shall take effect from the date of its passage.

Approved April 7, 1876.