

in the county where he or she is found, upon proof thereof, double the value of the sum he or she ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he or she shall be found, and such person, being thereof convicted in the county court where he or she shall reside, shall forfeit and pay the sum of one hundred dollars for the use of the county.

19. AND BE IT ENACTED, That the said commissioners for the several counties and the city of Baltimore, shall meet on the first Monday of June next, at the usual place of holding their respective county courts, and shall sit twenty days successively, if necessary, and no more, to hear and determine the complaints and appeals of any person or persons who may think themselves aggrieved by their property being over-valued by any assessor, or by the commissioners; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay a sum not exceeding fifty dollars, unless prevented by sickness or other unavoidable accident; and if any person shall apprehend himself or herself injured by the valuation of his or her property, and shall thereof complain to the said commissioners, they shall at the time of their sitting to hear appeals, examine any person, or in their discretion the party complaining, on oath, or affirmation, (as the case may be,) touching the particulars or value of such property, and upon due examination or knowledge thereof, abate or increase the said valuation, and shall cause their clerk to alter and correct the same according to such abatement or increase.

Meeting of commissioners to hear complaints

20. AND BE IT ENACTED, That no person shall be chargeable with the rate or assessment on any property which he or she may have aliened or transferred, but the same shall be chargeable to the person who shall be entitled thereto, or have the possession thereof by virtue of any alienation, transfer, or mutation of possession; and the commissioners of the tax at their annual meeting to note transfers and hear appeals, are hereby empowered and required, from time to time, as often as occasion may require, to alter and correct the account of any person who may have parted from the possession of any property as aforesaid, and the sum which shall be taken off shall be charged to the person, if in the county, who may have purchased or otherwise acquired the possession of the property; *Provided*, that no person shall have any allowance or deduction on account of property aliened or transferred as aforesaid, unless such alienation, transfer, or mutation of possession, shall take place on or before the first Monday of June next, and on or before the first Monday in April in any year thereafter.

No person to be charged with property which he may have aliened or transferred

Proviso.

21. AND BE IT ENACTED, That the commissioners of the tax are hereby empowered and required, from time to time, as often as occasion may require, to alter and correct the account of any person who may have lost any negro by death or otherwise, or any other property by destruction of any sort; *Provided*, that no person shall have any allowance or deduction on account of any negro, or other property, lost by death or destruction, unless a report of the same is made to the commissioners, supported by satisfactory evidence, on or before the first Monday in June next, and on or before the first Monday in April, in any year thereafter.

Accounts of property lost to be corrected

Proviso