

CHAP. 191.

Allowance for decrease of property

22. AND BE IT ENACTED, That before any person shall be entitled to an allowance for any decrease or loss of property, the commissioners are authorised and empowered to call on the person or persons so applying, to give in to the commissioners, or a majority of them, a faithful account of all the increase of his personal property if required, or the said commissioners may, in their discretion, order and direct the collector, or such person as they shall appoint for that purpose, to assess all the property of such person, and make return thereof at such time as they shall appoint, and in such case they shall be governed in all respects agreeably to the provisions of this act.

Correction of valuation

23. AND BE IT ENACTED, That the commissioners of the tax shall have full power to call the several assessors before them at the time limited for appeal, or at such other times as they in their discretion shall think necessary, for the purpose of correcting their valuation of property; and the said commissioners shall have full authority, and they are hereby directed, carefully to examine the several certificates of valuation in their respective counties, and to correct the same, although no complaint or appeal be made to them, so as to make the same as nearly equal as possible.

See 1807, ch. 129.

Property of assessors

24. AND BE IT ENACTED, That the property of each assessor shall be valued by the commissioners of his county, or of the city of Baltimore, (as the case may be,) or any one of them, between the first and twentieth day of May next, in the same manner as real and personal property of other persons by this act is directed to be estimated by the assessors.

Accounts to be entered in a book.

25. AND BE IT ENACTED, That the commissioners of the several counties, and of the city of Baltimore, shall direct their clerk to enter in a well bound book to be provided for that purpose, an accurate and fair account of all the real and personal property within their county or city, and the valuation thereof as returned by the assessors, or as corrected by them, with an alphabetical list of the owners or persons chargeable with the assessment of such property.

Summary account or list.

26. AND BE IT ENACTED, That the clerk to the commissioners in each county, and the city of Baltimore, shall on or before the first Monday of August next, make out from the assessors' certificates, and the corrections thereof, (if any,) by the commissioners, a summary account or list, in columns, in which shall be expressed the number of slaves of each description within this act, the weight of plate, and the value of each of the said species or kind of property, and all the other personal property, and the value thereof in each district, and the whole value in each district extended, and the amount of each column, and shall lay the same before the commissioners, who, after correction thereof, (if necessary,) shall sign and enclose the same, endorsed, "for the public service," to the clerk of the house of delegates, and shall within ten days thereafter, under the penalty of one hundred dollars on each commissioner, deliver the same to the sheriff of their county, to be by him forwarded as public letters, and under the like penalty, and shall also deliver to the clerk of his county court, a duplicate thereof, to be lodged among the records of the said county in eight days thereafter; and the clerk of the house of delegates shall enter the