

Value the
property.

his or her property or effects, or any part thereof, as by this act he or she is required, upon the requisition of the assessors of the proper assessment district, he or she shall forfeit a sum not less than fifty nor more than five hundred dollars; and the said assessors shall thereupon, upon their own knowledge and on the best information they can obtain, value the property of such person to the utmost sum they believe the same to be worth in cash; and in their returns of said valuation they shall certify the refusal or neglect of the owner of such property, and the county commissioners of the county or the Appeal Tax Court of Baltimore city, as the case may be.

Duty of the
clerk

SEC. 15. *And be it enacted*, That when the county commissioners or Appeal Tax Court of Baltimore city shall meet, as aforesaid, to hear appeals from the valuation of the assessors, it shall be the duty of the clerk of the county commissioners or the Appeal Tax Court, to keep minutes of their proceedings, exhibiting briefly the valuation or omission of property complained of, the ground of complaint, the party by whom made, and the decision made, with the reasons therefor.

Prepare a con-
densed state-
ment

SEC. 16. *And be it enacted*, That it shall be the duty of the county commissioners and Appeal Tax Court of Baltimore city, as early as practicable after they shall have received returns of the valuation and assessment of property in the several counties of the State and the City of Baltimore, as hereinbefore provided, to prepare a condensed statement, exhibiting under appropriate heads the amount of such valuation in each of such counties and said city, and the aggregate amount of property assessed as aforesaid within this State, and report the same to the General Assembly at its next session.

Shall fail to
execute

SEC. 17. *And be it enacted*, That if the county commissioners of any county, or the members of the Appeal Tax Court, shall fail to execute any of the duties imposed on them by this act, each member of the body so failing shall be liable to indictment for such default, and shall forfeit a sum not exceeding five hundred dollars; but any member may protect himself from prosecution as aforesaid, by giving immediate information of such default to the Comp-