

Certificate in writing.

the particulars of the property, and the valuation made by them in the manner and form as hereinbefore directed, with an alphabetical list of all persons therein concerned, and a complete detail of their proceedings in execution of this act, and all lists, statements and accounts received by them from individuals, of the particulars of the property held, owned or claimed by him, her or them, or under his, her or their charge; and if any of said assessors cannot discover the owner of any property within their assessment districts, they shall value and describe the same as the property of some person unknown.

A special return.

SEC. 27. *And be it enacted*, That for the greater facility of reference thereto, a special return shall be made out for each election district, according to the numbers and boundaries of the election districts at the time the assessment may be made, with the name of the taxables therein arranged and properly valued in the manner and form as hereinbefore mentioned; and whenever an assessment district shall contain within it an incorporated town or city, the assessors shall distinguish in their returns the assessable property of such town or city, from the like property in the residue of said district.

Duty of the clerk.

SEC. 28. *And be it enacted*, That from and after the second Monday in December next, until the day hereinafter appointed for hearing appeals from said returns, it shall be the duty of the clerk of the county commissioners in each county, or the Appeal Tax Court of Baltimore city, to attend daily at the usual places of meeting of such bodies, and during the usual hours for transacting business, for the purpose of showing the aforesaid valuation to every person holding or owning property in said county or city, and of furnishing to such person or persons such extracts from such valuation as he may reasonably require.

Alphabetical list of owners to be made.

SEC. 29. *And be it enacted*, That it shall be the duty of the county commissioners of the several counties of this State, and of the Appeal Tax Court of Baltimore city, to cause to be made, on or before the first day of March, eighteen hundred and seventy-five, and on or before said day annually, an alphabetical