

- 174 Alphabetical lists of property owners.
 175 County commissioners, &c., to assemble for hearing appeals, &c. notice to be given their powers
 176 County commissioners, &c., to call assessors before them to correct valuations, &c.
 177. Clerks to record accurate accounts of property, &c.
 178 By what time statements of property to be made to be sent to comptroller.
 179. Minutes of proceedings of commissioners, &c.
 180 Right of appeal to circuit courts, &c.
 181. Comptroller to prepare statement and report to general assembly.
 182. Penalty against commissioners, &c., for failure to perform duty.
183. Compensation of assessors, &c., how paid.
 184. Fines and forfeitures, how recovered.
 185 Assessors empowered to complete assessments.
 186. Exemptions from taxation
 187. Commissioners, &c., to revise and correct returns, &c. banking institutions, &c
 188 When assessors to make returns, &c. summary of property to be sent to treasurer.
 189. Comptroller to transmit summary accounts, &c. to commissioners, &c. comptroller to prepare statement
 190 Board of control and review to employ assessors of other districts.
 191. Additional clerk compensation.
 192. Basis of assessments.

DIRECT TAXES.

1865, c. 113 repeals section 6 and enacts the following in lieu thereof:

SEC. 6. The county commissioners of the several counties in this state, are hereby directed to strike from their respective assessment books, all slave property of every description and class heretofore assessed according to law, and in future no taxes of any kind shall be levied on the assessed value of said slaves.

In force from March 20, 1865.

1864, c. 199 amends and re-enacts section 23 and 1862, c. 105 as follows:

23. The county commissioners in the several counties, and the mayor and city council of Baltimore, shall, in the year eighteen hundred and sixty-four, and annually thereafter, impose a tax, for the use of the state, of five cents on every hundred dollars worth of assessable property within their respective jurisdictions, according to the valuation thereof.

In force from March 7, 1864. The act of 1862, c. 105, is construed in State v. Stirling, 20 Md., 515.