

158. The said assessors shall assemble at the <sup>Ibid s 6</sup> places where the circuit courts are usually held for <sup>Place<sup>s</sup> of assembling</sup> their respective counties, and for the city of Baltimore at the city hall, on the first Monday of April next after the passage of this act, and then and there proceed to the consideration of this act, and the instructions which the comptroller is hereby <sup>Comptroller's instructions</sup> directed to prepare for them, in regard to the manner in which the duties hereby imposed on them shall be executed.

159. It shall be the duty of the assessors appointed by authority of this act for any assessment district, or a majority of them, to be present at the valuation and assessment of each and every variety of property directed to be assessed and valued by this act in such assessment district, and in case the said assessors shall disagree the assessment or valuation shall be fixed and determined by a majority of said assessors, and if the majority cannot concur in the assessment or valuation, it shall be the duty of each of the said assessors to report to the county commissioners of the county, or to the board of control and review to be appointed by the mayor and city council of Baltimore, and to consist of three persons, the assessment and valuation made by him, with his reasons in writing for the same, and the said county commissioners or board of control and review, shall proceed to value and assess the said property, and said valuation shall have the same effect as if made by the assessors. <sup>Ibid s 7</sup> Majority of assessors to be present. <sup>How cases of disagreement to be settled.</sup>

160. If any person, appointed assessor as aforesaid, and who shall accept his appointment, shall fail or neglect to make the required returns, certificates, and authentications, agreeably to this act, he shall forfeit for every such neglect a sum not exceeding five hundred dollars. <sup>Ibid s 8</sup> Penalty for neglecting to make returns, &c.

161. It shall be the duty of the said assessors, or a majority of them, in their several assessment districts, to make diligent inquiry and inform themselves by personal inspection on the premises, and all lawful means, of all the property in their respec- <sup>Ibid s 9</sup> Assessors to inform themselves of all property and at what rate to value it.