

them; that each assessor shall, within the time herebefore limited for making the returns, make out and deliver to the county commissioners of the county in which he resides, or to the appeal tax court or board of control and review of Baltimore city, as the case may be, a full and complete statement of all the property, real, personal and mixed, subject to taxation of which such assessor is owner, or which may be under his care, distinguishing in such statement the particular property which may be under his care or management from his own, and shall annex a fair and proper valuation of all the property contained in the said statement, and verify the same on oath or affirmation, but the county commissioners or appeal tax court, or board of control and review, may, nevertheless, correct such valuation and put what they may deem a fair valuation on said property.

177. The clerks of the county commissioners of the several counties and the appeal tax court and city collector of Baltimore city, shall enter and record in a book or books, to be provided for the purpose, an accurate and fair account of all the property of every sort within their county or city, and the valuation thereof as settled and adjusted, and an alphabetical list of the owners thereof, and all such matters and things as are required by this act, properly arranged according to the election districts in the several counties, and according to the several wards in the city of Baltimore, and the said county commissioners, appeal tax court and city collectors, shall allow to their respective clerks such compensation for additional services required of them by the provisions of this act as they in their judgment may deem right and proper.

178. The clerk of the county commissioners in each county, and the board of control and review of Baltimore city, shall on or before the first Monday in February, eighteen hundred and sixty-seven, make

*Ibid.* s. 25.  
Clerks to record accurate accounts of property, &c.

Compensation.

*Ibid.* s. 26.  
By what time statements of property to be made.