

the oath or affirmation of a majority of them, which shall set forth the names of the owners in each election district or ward within their respective assessment districts, to whom property has been valued under this Act. If the name of any owner is unknown, the property shall be returned as belonging to a person unknown. After the name of each owner, as aforesaid, shall be set down, the property valued to said owner, described as directed by the 178th section of this Act, and the value thereof as valued, shall be duly extended opposite to each item of said property; the said assessors, as soon as they shall have completed their work of assessment, shall deliver their returns to the County Commissioners of their respective counties, who shall immediately notify the several Boards of Control and Review, that such returns have been made, and summon them to assemble for the performance of their duties; and upon the assembling of said Boards of Control and Review, shall deliver said returns to them. The assessors appointed by any assessment district in the city of Baltimore, shall notify the Appeal Tax Court that they have completed the assessment, and shall deliver said returns and books to the Board of Control and Review of the district within the city of Baltimore, within which their said assessment districts are situated; the said respective assessors shall, at the same time, return to the said respective Boards of Control and Review within respective assessment districts are situated, details of their respective proceedings in the execution of this Act, and all lists and statements received by them, relating to the respective properties which have been by them valued, and the valuation whereof have been by them returned to said respective Boards of Control and Review.

186. That the several said returns directed to be made by the preceding section of this Act to the said respective County Commissioners and to the said respective Boards of Control and Review, shall be made by assessors in person or by messenger on the second Thursday in September, eighteen hundred and ninety-two; but the Governor of this State shall have the power, for good cause shown, to extend the time so provided for making such returns to such time prior