

and Review shall have power to correct any valuation so returned to them respectively, whether any complaint or appeal has been made in relation thereto or not, each Board of Control and Review as aforesaid while engaged in the performance of its duty, shall have power to call the several assessors, or any of them by whom any returns were made, before it, at any time, in order that the said returns so to be made by the said several assessors, may be to it fully explained. And it is further provided, that if the several returns directed to be made by the respective assessors, shall not be ready by the second Tuesday in September, the said Board of Control and Review shall not assemble until duly notified and summoned by the said County Commissioners, respectively, and it shall be the duty of the said County Commissioners to summon them to assemble so soon after the said second Tuesday of September as the said returns shall be delivered to them by the assessors.

188. That each Board of Control and Review, appointed under this Act, shall, with the aid of their respective clerks, enter and record in a book or books to be provided for that purpose, an accurate and fair account of all the property within their respective counties, or within their respective assessment districts of the city of Baltimore heretofore referred to in this Act which has been valued as hereinbefore provided, the said record shall show the name of owner of property in each election district of each county as now laid out; and in each ward in the city of Baltimore, as laid out, set down in alphabetical order, except in Baltimore city, when they shall be set down in the order in which they were assessed, with an alphabetical index; if the name of any owner is unknown, the property valued to such person shall be valued as belonging to a person unknown; after the name of each owner so set down as aforesaid, the property valued to such owner described as directed by the 178th section of this Act shall be set down, and the value thereof, as valued, shall be duly extended opposite to each item of the said property; each of said Boards shall with the aid of their respective clerks, make a full and complete alphabetical index to the names of all persons or owners to whom property is