

of February, or at an earlier day, if the Appeal Tax Court of Baltimore city shall so order.

180. Between the first Tuesday of May and the second Tuesday of September, in the year eighteen hundred and ninety-two, each of the assessors of the several respective assessment districts in every county, (except that in Baltimore county, and Charles county, the work shall not commence in Charles county until on or after the first Tuesday in June, and in the city of Baltimore, and in Baltimore county, between the third Tuesday in July and the second Tuesday in September, in the year eighteen hundred and ninety-two,) shall in the manner provided in this Act whenever he may deem it necessary, view all goods and chattels in their respective assessment districts, and shall diligently investigate and inquire, and by personal inspection and all lawful means inform himself, of all property therein or belonging to residents thereof, and required to be returned, and he shall value the same at its full cash value, without looking to a forced sale, and when he is valuing the property of any person who has returned the schedule required by section one hundred and seventy-nine, he shall take such schedule with him and set down his valuation of the property returned therein in the proper column opposite the valuation thereof by the owner or person returning such schedule; and he shall make all valuations upon his own judgment, and shall not be concluded by the valuations made by the owner or person returning the schedule. All property permanently located in any county of this State or in the City of Baltimore, shall be valued and assessed to the owner thereof in the assessment district in which said property is so permanently located. All rolling stock of all railroads worked by steam employed in operating and running over lines of railroads situated, being and lying in this State, except rolling stock of railroads exempt from taxation by irrevocable contract with the State, shall be considered as personal property and as such for the purpose of county and city taxation shall be valued, assessed and taxed to the said railroads owning, hiring, using or leasing the same as other personal property is valued, assessed and taxed under the provisions of this Act, and for