

the evidence the amount of taxes which would have been due upon said property if the same had been duly returned and valued as aforesaid.

185. That the said respective assessors appointed under this Act for each assessment district, shall, as soon as the valuation directed by this Act to be by them respectively made and completed, make a return, verified by the oath or affirmation of said respective assessors for such assessment district, or by 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.