

be fixed and determined by a majority of said Assessors, and if the majority cannot concur in the assessment or valuation, it shall be the duty of each of the said Assessors to report to the County Commissioners of the county, or to the Board of Control and Review to be appointed by the Mayor and City Council of Baltimore, and to consist of three persons, the assessment and valuation made by him, with his reasons in writing for the same, and the said County Commissioners or Board of Control and Review, shall proceed to value and assess the said property, and said valuation shall have the same effect as if made by the Assessors.

Penalty for neglecting to make returns, &c.

Sec. 8. *And be it enacted*, That if any person appointed Assessor as aforesaid, and who shall accept his appointment, shall fail or neglect to make the required returns, certificates, and authentications, agreeably to this Act, he shall forfeit for every such neglect a sum not exceeding five hundred dollars.

Assessors to inform themselves of all property, and to value it at its full cash value.

Sec. 9. *And be it enacted*, That it shall be the duty of the said Assessors, or a majority of them, in their several assessment districts, to make diligent inquiry and inform themselves by personal inspection on the premises, and all lawful means, of all the property in their respective districts liable to assessment, and to value the same at the full cash value thereof, without looking to a forced sale, and all property owned by residents of this State and not permanently located elsewhere within the State, (except that where a purchaser of real estate shall execute a mortgage for the purchase money, or a part thereof, to the grantor the said mortgage shall not be assessed,) shall be assessed to the owner in the county or city where he or she may reside; and they shall specify in their returns to be made as hereinafter provided, as far as may be practicable, first the name of the tracts or parcels of land, or the description thereof, owned by each individual, with the quantity of acres therein and the value thereof; second, stock in trade, its general description and value; third, public securities, liable to valuation, particularly specified, with their respective values; fourth, bank stocks and other stocks, particularly specified with their respective values; fifth, private securities and bonds of this and other States held by parties in

Property to be specified.