

except in Baltimore city, where 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 persons 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 this act, shall be set down, and the value thereof as valued, shall be duly extended opposite to each item of the said property, the name or names of the tracts or parcels of land, shall be specified as far as may be practicable, and the number of acres or quantity of land in each, and the value per acre, if in the counties, and the improvements upon the respective tracts or parcels of real estate in the said several counties, shall be separately valued with such definite descriptions by reference to deeds, wills, equity proceedings or other muniments of title and such other data as shall make the said tracts or parcels of land respectively easily identified. In describing any lot or parcel of ground in the city of Baltimore, or in any city in any county in this State, the said lot or parcel shall be described as nearly as practicable by its number of front feet and its depth in feet or fractions thereof, and the rate per front foot, at which the same is valued, and the improvements thereon, shall be valued separately. When any building so valued and located upon any street and designated by a number, such number and the name of such street shall always be given. Each of said boards shall, with the aid of their respective clerks, make full and complete alphabetical indices of the names of all persons or owners to whom property is valued in their respective counties and in the city of Baltimore, and shall return the said books, indices and lists so prepared to the County Commissioners of their respective counties, and to the Appeal Tax Court of Baltimore city, according as the said books may relate to persons or property in said respective counties or in Baltimore city. The said several books and indices shall be returned as aforesaid to the respective County Commissioners and to the Appeal Tax Court of Baltimore city not later than sixty days after they shall have respectively begun their work of reviewing the returns of said assessors, in the several counties, and on or before the thirty-first day of December, eighteen hundred and ninety-six, in Baltimore city, unless the Governor of this State shall extend the time for making any one or more of said returns, as he is hereby empowered to do.