

account of all the properties within their respective counties heretofore referred to in this Act, which shall have been valued as hereinbefore provided. The said record shall show the name of each owner of property in each election district of each county as now laid out, set down in alphabetical order. 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 any city, town, developed section of or in course of development, 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 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 shall return the said books, indices and lists so prepared to the County Commissioners of their respective counties, according as the said books may relate to persons or property in said respective counties. The said several books and indices shall be returned as aforesaid to the respective County Commissioners not later than sixty days after they shall have respectively as boards of control and review begun their work of reviewing the returns of said assessors in the several counties, 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. The owner of property, or owner to whom property has been valued and who shall claim that the property so to him, her or it valued is not owned by him, her or it, or is exempt from valuation and assessment, or any person acting in behalf of such owner, or making such claim on behalf of such owner, may file a peti-