

CHAP. 23.

tail of their proceeding in execution of this act; and all lists, statements and accounts received by them from individuals, of the particulars of the property held, owned or claimed by them, or under his, her or their charge; and if any of said assessors cannot discover the owner of any property within their county, or district, they shall value and describe the same as the property of some person unknown.

Separate return
to be made for
each election
district

SEC. 20. And for the greater facility of reference thereto, *be it enacted*, a separate return shall be made out for each election district, with the names of the taxables therein, arranged and properly valued in manner and form as is hereinbefore provided; and whenever an assessment district shall contain within it an incorporated town or city, the assessors shall distinguish in their returns the assessable property of such town or city, from the like property in the residue of said district.

Treasurer W.S.
to prepare forms
of return

SEC. 21. *And be it enacted*, That it shall be the duty of the Treasurer of the Western Shore, to prepare and transmit to the clerks of the respective counties and Howard district, as many forms of a return of the assessment, directed by this act, as may furnish each assessor, levy court, board of commissioners and appeal tax court with one copy; and it shall be the duty of the said county clerks, immediately on receipt thereof, to deliver them to the levy courts, board of commissioners or appeal tax court, as the case may be, who shall retain one copy, and deliver one to each assessor, and the said assessors shall make return of the said assessment according to said form.

Duty of levy
courts, &c. to
exhibit or give
extracts of such
valuation

SEC. 22. *And be it enacted*, That from and after the third Monday of October next, until the day hereinafter appointed for hearing appeals from said returns, it shall be the duty of some one of the members of the levy court, or of the board of commissioners in each county, and in Howard district, with their clerk, and of the said appeal tax court, to attend daily at the usual places of meeting of such bodies, and during the usual hours for transacting business, for the purpose of showing the aforesaid valuation to every or any person or persons holding or owning property in said county, district or city, and of furnishing to such person or persons, such extract from said valuation as he may reasonably require.

Their duty to
make out alpha-
betical list of
owners of pro-
perty

SEC. 23. *And be it enacted*, That it shall be the duty of the several levy courts or commissioners of the several counties of this State, and the commissioners of Howard district, to cause to be made, on or before the first Monday in April, eighteen hundred and forty-two, and at or before