

**CHAP. 23.**

on the levy courts or commissioners of the counties, relating to the hearing and determining, and the complaints and appeal of persons considering themselves aggrieved by the assessment, who shall receive such compensation as the mayor and city council shall provide to be paid by said city; and the said mayor and city council shall fill all vacancies in said board, as soon as practicable, after any may happen therein, in the manner provided for in cases of vacancies of other city officers; and the persons so appointed to compose the said appeal tax court, shall, before they enter upon the performance of their duties, take an oath or affirmation before a justice of the peace, that will well and faithfully perform all the duties required of them by the provisions of this act, without favor, affection or partiality.

Their compensation  
 Vacancies  
 Oath of office  
 When hearing appeals assessors may be summoned, &c

**Sec. 25.** *And be it enacted,* That the said levy court, commissioners and appeal tax court, as the case may be, shall have power to call the several assessors before them, at the time limited for hearing appeals as aforesaid, or at such other time or times, in their discretion, as they shall think reasonable, for the purpose of correcting the valuation made by said assessors, and they shall likewise have power and authority, and are hereby directed and required, carefully to examine the several certificates, statements and returns of valuations, in their respective counties, district, or city, and to correct the same, although no complaint or appeal be made to them.

Assessors property—how valued

**Sec. 26.** *And be it enacted,* That the property of each assessor shall be valued by the levy court or commissioners of the proper county or district, or by the said appeal tax court, at the time appointed for hearing and determining appeals as aforesaid, in the same manner, and subject to the like restriction and regulations, as other persons whose property is required to be valued by the assessors.

Record to be kept by clerk of levy courts, &c of all property and its value.

**Sec. 27.** *And be it enacted,* That the said levy courts and commissioners of the several counties, and Howard district, and it shall likewise be the duty of the appeal tax court, shall direct their clerk to enter and record in a book or books, to be provided for the purpose, an accurate and fair account of all the property, of every sort, within their county, district or city, and the valuation thereof, as settled and adjusted, and an alphabetical list of the owners thereof, and all such other matters and things as are required by this act, properly arranged according to the election districts in the several counties and Howard district, and ac-