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1841

Chap. Sec.

annually, an alphabetical list of the owners of property, &c. together with the amount of assessment, &c. said lists to be deposited in the offices of the county clerks of this State, &c. whose duty it shall be to keep the same, &c. for inspection, &c. without fee, &c.

23 23

VALUATION AND ASSESSMENT OF PROPERTY IN THIS STATE—

To assemble at their usual places of meeting, on the second Monday of November next, and there continue in session, not exceeding twenty nor less than ten consecutive days, (Sunday's excepted,) first giving three weeks notice at least, of said time for hearing appeals, etc.

" 24

May examine on oath, etc. any person complaining of the valuation, etc. and upon due examination, abate or increase said valuation and correct the return accordingly; and may exclude property which has been valued, and value property which has been excluded by the assessors,

" "

The Mayor and City Council of Baltimore required annually to appoint a board, to be styled the appeal tax court, to consist of at least three persons, to meet on the second Monday in November next, and continue in session for twenty consecutive days, (Sunday's excepted,) for hearing appeals, etc. in the same manner as the levy courts, etc. compensation to be paid by the mayor, etc. said mayor, etc. to fill vacancies, etc. appeal tax court to take an oath faithfully to perform the duties required, etc.

" "

The levy courts, etc. have power to call assessors before them, etc. for the purpose of correcting the valuation made by them; and are also required carefully to examine the certificates, statements and returns of valuation, and correct the same, tho' no complaint or appeal be made to them,

" 25

The property of each assessor to be valued by the levy court or commissioners, &c.

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