

SEC. 21. *And be it enacted,* That the said assessors, as soon as the said valuation shall be completed, are required to return and deliver to the county commissioners of their respective counties, or the appeal tax court of Baltimore city, as the case may be, a certificate in writing of the particulars of the property and the valuation made by them, in the manner and form as hereinbefore directed, with an alphabetical list of all persons therein concerned, and a complete detail of their proceedings 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 him, her or them, or under his, her or their charge, and if any of said assessors cannot discover the owner of any property within their assessment district, they shall value and describe the same as the property of some person unknown.

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Assessors to return valuation to county commissioners, or appeal tax court of Balt. city.

SEC. 22. *And be it enacted,* That for the greater facility of reference thereto, a separate return shall be made out for each election district, according to the numbers and boundaries of the election districts, at the time the assessment may be made, with the names of the taxables therein arranged and properly valued, in the manner and form as 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.

Separate return to be made out for each election district.

SEC. 23. *And be it enacted,* That it shall be the duty of the Comptroller, without delay, to prepare and transmit to the clerks of the Circuit courts for their respective counties, and to the register of the city of Baltimore, as many forms of a return of the assessment directed by this act, as may furnish each assessor and each board of county commissioners, and the appeal tax court of Baltimore city with one copy; and it shall be the duty of the said clerks of the Circuit courts, and the register of the city of Baltimore, immediately on receipt thereof, to deliver them to the county commissioners and appeal tax court of Baltimore city, who shall retain one copy, and deliver one to each assessor, and the said assessors shall make return of said assessment according to said forms.

Duty of Comptroller.

SEC. 24. *And be it enacted,* That from and after the second Monday of December next, until the day hereinafter appointed for hearing appeals from said returns, it shall be the duty of the clerk of the county commissioners in each county, or the appeal tax court of Baltimore city, to attend daily at the usual places of

Duty of clerk of county commissioners, or appeal tax court.