

SEC. 27. *And be it enacted,* That the said county commissioners, and the appeal tax court of Baltimore city, 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, or city, and to correct the same, although no complaint or appeal be made to them.

CHAP. 337.
Power of county commissioners and appeal tax court to call assessors before them.

SEC. 28. *And be it enacted,* That each assessor shall, within the time hereinbefore limited for making the returns, make out and deliver to the county commissioners of the county in which he resides, or to the appeal tax court of Baltimore city, as the case may be, a full and complete statement of all property, real, personal and mixed, subject to taxation, of which such assessor is owner, or which may be under his care, distinguishing in such statement, the particular property which may be under his care or management, from his own, and shall annex a fair and proper valuation of all the property contained in the said statement, and verify the same on oath or affirmation; but the county commissioners or appeal tax court may, nevertheless, correct such valuation and put, what they may deem, a fair valuation on the said property.

Each assessor to make out statement of all property of which he is owner.

SEC. 29. *And be it enacted,* That the clerks of the county commissioners of the several counties, and the appeal tax court of Baltimore city shall 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 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 according to the several wards in the city of Baltimore; and the said county commissioners shall allow to their respective clerks, such compensation for additional services, required of them by the provisions of this act, as they, in their judgment, may deem right and proper.

An accurate account of all property assessed, &c. to be recorded.

SEC. 30. *And be it enacted,* That the clerk of the county commissioners in each county, and the appeal tax court of Baltimore city, shall, on or before the first day of March, eighteen hundred and fifty-three, make out from the assessors' statements, returns and certifi-

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

Accounts and lists of estate and property to be sent to Comptroller.