

C H A P.
LXXXIX.

in the same manner, and by the same rules, as the property in said county, and the return or returns of such valuation shall be made to the commissioners aforesaid, and not to the commissioners of the city of Baltimore, any thing in the aforesaid act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment to the contrary notwithstanding.

VIII. AND BE IT ENACTED, That the said commissioners, in their direction to the assessors by them to be appointed in virtue of this act, shall be governed in all respects by the provisions and directions of the act, entitled, An act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, passed at November session, seventeen hundred and eighty-five, * and of this act; and the said commissioners shall not be obliged to alter the price or value set on any lands in virtue of the aforesaid act averaging the value of lands, except so much of the federal city as lies in Prince-George's county, which shall be valued agreeably to its present worth, except on account of improvements erected thereon since the passage of the said act, and except also in cases where the value of the property has been diminished by fire, or other unavoidable accident, and except also in cases where, on an appeal by the party interested, and on examination, they shall be of opinion the former valuation was erroneous and unjust; and the said commissioners are hereby authorized to call on the clerks of their counties to deliver them a list of alienations from the first day of June, one thousand seven hundred and ninety-seven, to the first meeting of the said commissioners, and so from time to time as occasion may require, and also to call on the clerks of their counties for a list of all transfers of personal property which shall be recorded in their respective offices, and which take place after the assessment of property in virtue of this act, from time to time as occasions may require.

Commissioners to be governed by a former act, &c.

* Chapter 53.

IX. AND BE IT ENACTED, That the twelfth, thirteenth, fourteenth and fifteenth sections of the act, entitled, An act for the valuation of real and personal property within this state, passed at November session, one thousand seven hundred and ninety-two, * be and the same are hereby continued.

Part of an act continued.

* Chapter 71.

X. AND BE IT ENACTED, That if any person appointed an assessor in virtue of this act, and who shall accept of his said appointment, shall neglect to return to the commissioners certificates for such valuation of the real and personal property in his district, agreeably to this act, and the instructions given to him, he shall, for every such neglect, forfeit a sum not exceeding fifty pounds current money; and if any person appointed an assessor shall not appear at the time appointed, or shall appear and refuse to serve, the said commissioners, or a majority of them, shall appoint, by warrant under their hands, some other person, qualified as aforesaid, as an assessor, in the room of the person so making default, or refusing to serve; and if such person shall also make default, or refuse to act, they may proceed to a new appointment, in like manner, and as often as necessary, until the vacancy be supplied; and if any assessor shall die, or be rendered incapable to act, before he shall have fully completed his valuation, the said commissioners shall, by warrant under their hands, nominate some person, qualified as aforesaid, to be assessor in the room of the assessor so dying, or rendered incapable to act; and the said commissioners, or a majority of them, shall, immediately thereafter, send such warrant to the person so nominated assessor.

Penalty on assessors for neglect, &c.

XI. AND BE IT ENACTED, That the commissioners herein before named and appointed for the city of Baltimore, or the major part of them, shall meet at some convenient place in the said city, to be appointed by them, at the several and respective times herein before mentioned and prescribed for the meetings of the commissioners of the several counties; and the said commissioners for the city of Baltimore, or the major part of them, shall then and there execute the several powers and duties committed to and required of the commissioners of the several counties by this act, and shall be liable to the same penalties for omissions or neglect of duty as are imposed by this act on the commissioners of the several counties.

Commissioners of the city of Baltimore to meet, &c.

XII. AND BE IT ENACTED, That the commissioners of the tax for the city of Baltimore shall meet, at some convenient place in the said city, at the time aforesaid, or as soon thereafter as they may have notice of this act, and then and there appoint a clerk, and one or more sensible and active persons, inhabitants of the said city, to be assessor or assessors of the real and personal property in the said city; and the said commissioners shall meet, on the twentieth day of May next, at such convenient place in the said city as they shall appoint, for hearing and determining appeals, and shall sit twenty days thereafter, (if necessary,) for the purpose aforesaid, and shall hear and determine all such complaints as may be made to them by any person apprehending himself aggrieved by the valuation to be made as aforesaid.

And appoint a clerk, &c.