

Dec. Ses. 1822  
 majority of each, are hereby authorised and directed respectively, to select three men of judgment and discretion as assessors, and it shall be the duty of those to be appointed by the commissioners for the city of Baltimore, to accompany each other and value the whole assessable property in the city of Baltimore; and those to be appointed by the commissioners for the county of Baltimore to accompany each other and value the whole assessable property in the county of Baltimore, without the limits of the city and precincts of Baltimore, and make return thereof in such manner and form as the commissioners of each board shall respectively prescribe.

Compensation.

2. *And be it enacted*, That the board of commissioners for the city of Baltimore, be, and they are hereby authorised and empowered to allow each assessor a sum not exceeding three hundred dollars for his services, and the board of commissioners for the county of Baltimore, are hereby authorised and empowered to allow each assessor for the county aforesaid, a sum not exceeding five hundred dollars for his services in the execution of his trust, and the levy court of Baltimore county are authorised and directed to provide for the payment of such sum or sums of money so allowed by the said boards of commissioners respectively.

Two assessors must concur.

3. *And be it enacted*, That no property in either the city or county of Baltimore shall be valued, unless two of the assessors appointed as aforesaid are present and concur therein.

Annual correction & valuation.

4. *And be it enacted*, That the respective boards of commissioners of the tax, be, and they are hereby authorised to prescribe such measures as they may judge necessary to ensure a correct return once in each year of all new improvements which shall be erected in the city and county of Baltimore, and also all personal property subject to assessment, not heretofore assessed, and that the respective boards of commissioners of the tax be authorised and required to value property so returned.

Taxes not collected.

5. *And be it enacted*, That in every instance where the tax cannot be collected on real property, the respective boards of commissioners, shall, at the close of their sessions each year make a return in due form to the county clerk, of all such property, giving the most accurate description in their power of the same, and the said clerk shall keep a record of the same, and the sums so due and unpaid, shall be and continue a lien on such property bearing interest until paid.

Advertisement & sale.

6. *And be it enacted*, That the property on which the tax shall remain unpaid, shall be advertised in such newspapers as the respective boards of commissioners shall direct, not less than twenty days in each and every year, until the said arrears, with interest and cost of advertising, shall be paid, or until the said property can be sold to satisfy the same; and in case the said taxes, interest and cost shall remain unpaid for the term of three years, the commissioners respectively of each board, shall then direct the sale thereof, or such parts thereof as they may think proper; *Provided however*, that if there should be wood or timber thereon, the said commissioners respectively shall order and direct the wood or timber or such parts thereof, to be sold and removed off of such premises, as shall be necessary to satisfy the said taxes, interest and expenses; *Provided also*, that the respective boards of commissioners shall give sixty days notice in two of the newspapers printed in the city of Baltimore, previous to such sale.

Provisos.

Valuation to be corrected

7. *And be it enacted*, That the boards of commissioners respectively, are hereby authorised to examine the certificates of valuation,