

Make out and deliver.

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 valuation in their respective counties or city, and to correct the same although no complaint or appeal be made to them; 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.

Shall enter and record in book

SEC. 32. *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 purposes, an accurate and fair account of all the property of every sort within their county or City of Baltimore, 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, Board of Control and Review of Baltimore county and Appeal Tax Court, 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.