

City, as the case may be, a full and complete statement of all the 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, or Board of Control and Review, may, nevertheless, correct such valuation and put what they may deem a fair valuation on the said property.

Sec. 25. *And be it enacted*, That the Clerks of the County Commissioners of the several Counties, and the Appeal Tax Court and City Collector 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, Appeal Tax Court and City Collectors, 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.

Clerks to record in books an accurate account of property.

Sec. 26. *And be it enacted*, That the Clerk of the County Commissioners in each County, and the Board of Control and Review of Baltimore City, shall on or before the first Monday in February, 1867, make out from the Assessors' statements, returns and certificates, and the corrections thereof made as hereinbefore provided, if any, a summary account or list or columns, in which shall be clearly and distinctly expressed the estates and property of every description whatsoever, and the value thereof affixed to them respectively, and the whole value in each Election District or Ward extended, and the amount of each column, and the said Clerks shall lay the said summary accounts or lists of the estates and property in the several Election Districts before the County Commissioners and the

Statements of property to be made by the first Monday of Feb. 1867.