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The Kent News.

A Family Newspaper: Devoted to Literature, Agriculture, Politics, General News, and Advertising.

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The Kent News:

PUBLISHED WEEKLY, AT

CHESTERTOWN, KENT COUNTY, MD.

Office, Masonic Hall, Court House Green.

Jas. H. Plummer & Wm. B. Usilton,

EDITORS AND PROPRIETORS.

Terms of Subscription:

TWO DOLLARS per annum, *payable in advance.* if not paid within six months from the time of subscribing, TWO DOLLARS AND FIFTY CENTS will be *invariably charged.* No subscriptions received for less than six months.

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Advertisements not exceeding eight lines will be published three times for One Dollar, and twenty-five cents for each subsequent insertion. Longer ones in the same proportion.

Advertisements inserted for three months, six months, or one year, at moderate rates.

OBITUARY NOTICES will be inserted at the rate of fifty cents for eight lines.

Job-Printing.—HAND-BILLS, BLANKS, CIRCULARS, &c.—We have an extensive assortment of new and beautiful JOB TYPE, and are prepared to execute every description of Job Printing, at short notice on very reasonable terms.

Boot & Shoe Making.

JAMES A. SHAW

RESPECTFULLY informs the public that he has resumed the above business, and may be found in the room over John H. Redue's store, adjoining the Kent National Bank.

Men's Work

made to order, of the best material, and at short notice. Terms, invariably cash.

N. B.—All persons indebted to me are solicited to make immediate payment, as I am in need of money. Those who fail to comply with this request may expect to find their accounts in an officer's hands for collection.

JAMES A. SHAW.

Chestertown, March 17, 1866—4t.

BOOKS, STATIONERY, AND PERIODICALS,

SHEET MUSIC,
ILLUSTRATED PAPERS,
MAGAZINES, BIBLES,
and RELIGIOUS BOOKS.

Also, subscriptions received for all Papers, Periodicals, &c., published in the United States. Large orders filled promptly, at city prices, by

D. MILLER & CO.,
"Shaw's Store," Chestertown.

March 17, 1866.

PUMP-MAKING AND Well-Digging.

ALL persons desiring a bountiful supply of PURE WATER would do well to call on the subscriber, who will Dig Wells and settle Pumps at the shortest notice and on reasonable terms, and will go to any part of Kent, Queen Anne's, or the adjoining counties.

Orders left at the Post Office, Chestertown, or at my residence near Whaland's Mill, will receive prompt attention.

mh17-y. CHARLES HAYDEN.

Floating Lumber.

A LARGE quantity of TIMBER LOGS, by a late Freshet, have been cast upon the shores of the Chesapeake Bay in Kent County, and to prevent being carried off and lost by high tides, have been carefully taken and secured from loss. A considerable number are in the possession of the subscriber.

The owners are hereby respectfully notified to come forward, prove property, and pay the reasonable expenses of securing the same, within Forty days. After the above period, if not claimed, they will be disposed of to prevent further loss to the Owners.

J. B. FENNIMORE JR.

Fairlee Mills, Kent County, Md.,
March 17, 1866.—6w

Farmers & Dealers TAKE NOTICE!

YOUR ATTENTION is especially called to our large and carefully selected stock of

Agricultural Implements,

many of which are of new and improved patterns, and cannot be found elsewhere in the city. MACHINERY, SEEDS, FERTILIZERS, &c., sold on commission.

☞ Don't fail to call and examine our Miles' Improved Ploughs.

J. HIX BURTON & CO.,
Warehouse No. 42 South Frederick St.,
feb3 tf. near Pratt, Baltimore, Md.

CARPETINGS,—NEW STYLES! CHEAP! J. T. DELACROIX,

No. 37 South Second st., Philadelphia,

Has just received per late arrivals—
John Crossley & Son's Tapestry Brussels,
ELEGANT PATTERNS!
Three-Ply and Ingrain Carpets,
Damask and Venetian Star Carpets,
Cottage, List and Rag Carpets,
Floor Oil Cloths, Rugs, Window Shades, Matting, &c., &c.,—FOR SALE at the LOWEST PRICES, and quality guaranteed. J. T. DELACROIX,
37 S. Second street, above Chesnut,
March 17, 1866—3msaF. Philad'a.

Peninsular Machine Works.

J. T. BUDD. T. R. SHARP

BUDD & SHARP,

PROPRIETORS,

Successors to A. Peters, MIDDLETOWN, Del.

MANUFACTURERS OF AND DEALERS IN

AGRICULTURAL MACHINERY

And IMPLEMENTS of all kinds.

Threshing and Reaping Machines, Horse-Powers, Corn Shellers, Portable and Stationary Steam Engines, Mill Work, Clark Co's Sorgo Mills and Pans, Iron and Brass Castings, and Forgings of every description. Repairing done promptly and in the best manner. Iron Railing of a variety of patterns. Dwelling and Cemetery Lots enclosed. d16v.

JUST RECEIVED!

A LARGE LOT of 1st., 2d., and 3d., quality CYPRESS SHINGLES, which will be sold Cheap by WM. VANNORT.

March 17, 1866—3t

DATES—fresh supply, just received, by
March 10. JOHN H. REDUE.

Laws of Maryland.

PASSED SPECIAL SESSION, 1866.

OFFICIAL.

C. HARWOOD,
Secretary of the Senate.
WILLIAM R. COLE,
Chief Clerk of the House Delegates.

The Assessment Bill.

CHAPTER 157.

AN ACT to provide for the General Valuation and Assessment of Property in this State.

SECTION 1.—*Be it enacted by the General Assembly of Maryland*, That all property, real, personal and mixed, of all kinds and description whatever, in this State shall be liable to valuation and assessment, and shall be chargeable with taxes according to the provisions of this act.

SEC. 2.—*And be it enacted*, That to facilitate and expedite the assessments, Baltimore City shall be divided into five Assessment Districts, upon the basis of the present division of the City into Wards, whereof Wards numbers one, two, three and four shall constitute the First District; and Wards numbers five, six, seven and eight shall constitute the Second District; and Wards numbers nine, ten, eleven and twelve shall constitute the Third District; and Wards numbers thirteen, fourteen, fifteen and sixteen shall constitute the Fourth District; and Wards numbers seventeen, eighteen, nineteen and twenty shall constitute the Fifth District. Baltimore County shall be divided into five Assessment Districts, whereof Election Districts numbered one, two and thirteen shall constitute the First District; Election Districts numbered four, eight and ten shall constitute the Second District; Election Districts numbered five, six and seven shall constitute the Third District; and Election Districts numbered three and nine shall constitute the Fourth District; and Election Districts numbered eleven and twelve shall constitute the Fifth District. Carroll County shall be divided into four Assessment Districts, whereof Election Districts numbered one, three and ten shall constitute the First District; Election Districts numbered two, nine and eleven shall constitute the Second District; Election Districts numbered four, five and eight shall constitute the Third District; Election Districts numbered six and seven shall constitute the Fourth District. That Frederick County shall be divided into six Assessment Districts, whereof Election Districts numbered one and two shall constitute the First District; and Election Districts numbered three, twelve and fourteen shall constitute the Second District; and Election Districts numbered four, fifteen and five shall constitute the Third District; and Election Districts numbered six, ten and sixteen shall constitute the Fourth District; and Election Districts numbered seven, nine, and thirteen shall constitute the Fifth District; and Election Districts numbered eight, eleven and seventeen shall constitute the Sixth District. That Washington County shall be divided into five Assessment Districts, whereof Election Districts numbered one, two and twelve shall constitute the First District; and Election Districts numbered three, ten and fifteen shall constitute the Second District; Election Districts numbered four, thirteen and five shall constitute the Third District; Election Districts numbered six, eight and eleven shall constitute the Fourth District; and Election Districts numbered seven, nine and fourteen shall constitute the Fifth District. That Worcester County shall be divided into three Assessment Districts, whereof Election Districts numbered one, two and seven shall constitute the First District; Election Districts numbered three, nine and ten shall constitute the Second District; Election Districts numbered four, five, six and eight shall constitute the Third District. That Allegany County shall be divided into three Assessment Districts, whereof Election Districts numbered one, two, ten, eleven, fifteen and fourteen shall constitute the First District; Election Districts numbered three, four, five, twelve and sixteen shall constitute the Second District; Election Districts numbered six, seven, eight, nine and thirteen shall constitute the Third District. Cecil County shall constitute one Assessment District. That Harford County shall be divided into two Assessment Districts, whereof Election Districts numbered two, five and six shall constitute the First District; and Election Districts numbered one, three and four shall constitute the Second District. That Queen Anne's County shall constitute one Assessment District. That Prince George's County shall be divided into two Assessment Districts, whereof Election Districts numbered one, two six and seven shall constitute the First District; Election Districts numbered three, four, five, eight and nine shall constitute the Second District. That Charles County shall be divided into two Assessment Districts, whereof Election Districts numbered one and three shall constitute the First District; and Election Districts numbered two and four shall constitute the Second District. That Somerset County shall be divided into three Assessment Districts, whereof Election Districts numbered one, two, three, nine and thirteen shall constitute the First District; and Election Districts numbered four, five, seven, eight, eleven, fifteen and ten shall constitute the Second District; and Election Districts numbered six, twelve and fourteen shall constitute the Third District. That Caroline County shall constitute one Assessment District. That Talbot County shall constitute one Assessment District. That Howard County shall be divided into two Assessment Districts, whereof Election Districts numbered one and two shall constitute the First District; and Election Districts numbered three, four and five shall constitute the Second District. That Montgomery County shall be divided into two Assessment Districts, whereof Election Districts numbered one, two and three shall constitute the First District; and Election Districts four and five shall constitute the Second District. That St. Mary's County shall be divided into two Assessment Districts, whereof Election Districts numbered one, two and three shall constitute the First District; and Election Districts numbered four, five and six shall constitute the Second District. That Kent County shall constitute one Assessment District. That Calvert County shall constitute one Assessment District. That Anne Arundel County shall be divided into three Assessment Districts, whereof Annapolis City shall constitute the First District; the third, fourth and fifth Election Districts shall constitute the Second District; and the first, second and sixth Election Districts shall constitute the Third District. That Dorchester County shall constitute two Assessment Districts, beginning at the North of Fishing Bay, thence by and with the said Fishing Bay and with Black Water river to the head waters of said river, near the town of Cambridge, thence by a straight line to the head waters of Cambridge Creek, thence with the said Creek to the Choptank River, and all on the East side of said line shall constitute the First Assessment District; and all on the West side shall constitute the Second Assessment District.

SEC. 3.—*And be it enacted*, That the Governor of the State shall appoint three suitable persons in each of the Assessment Districts in the several counties of the State and the city of Baltimore to assess and make valuations hereby directed, within their respective districts; said Assessors shall be property holders and shall have resided in their respective districts at least one year previous to such appointment. He shall also appoint a Board of Control and Review of three suitable persons for each Assessment District of Baltimore city; each board shall have the power to appoint a competent Clerk, who shall also act as Clerk to the Commissioners for their respective districts, and the said Clerk shall be allowed such compensation as a majority of the Assessors and Board of Control and Review may deem just and right.

SEC. 4.—*And be it enacted*, That every assessor appointed in virtue of this act, before he acts as such, shall take the following oath or affirmation before some person authorized by law to administer oaths, as the case may be, to wit:

I, ———, do swear (or solemnly, sincerely and truly declare and affirm,) that as Assessor for the assessment district composed of ———, I will to the best of my skill and judgment execute the duties of the said office, diligently and faithfully according to the direction of the Act entitled an Act to provide for the general valuation and assessment of property in this State, without favor, affection, or partiality, and that I will value all property which I may be appointed to value, according to the best of my judgment at its full cash value, not looking to a forced sale; which said oath or affirmation, properly attested by the Justice or other person before whom the same shall have been taken, shall be filed by the Assessor with the Clerk of the County Commissioners of the proper county, or in case the same shall be taken by an Assessor appointed for the City of Baltimore, with the Register of said city.

SEC. 5.—*And be it enacted*, That if any person so appointed Assessor shall neglect to file the said oath or affirmation with the said Clerk or Register within fifteen days from the notice of his appointment it shall be considered that such persons has declined to act, and the Clerk of the County Commissioners in the county where any such failure shall occur, or the Register of the City of Baltimore if the failure occur in said City, shall forthwith notify the fact to the said County Commissioners or Mayor of the City of Baltimore, as the case may be, and at the earliest practicable day the said County Commissioners, or City Council, shall meet, and by a new appointment supply such vacancy, and upon a vacancy or vacancies occurring at any time thereafter, in any Board of Assessors, the same shall be supplied by appointment by the County Commissioners of the county in which such vacancy or vacancies shall occur, or by the Mayor of Baltimore, as the case might be.

SEC 6.—*And be it enacted*, That the said Assessors shall assemble at the places where the Circuit Courts are usually held for their respective counties, and for the city of Baltimore at the City Hall, on the first Monday of April next after the passage of this act, and there proceed to the consideration of this act, and the instructions which the Comptroller is hereby directed to prepare for them, in regard to the manner in which the duties hereby imposed on them shall be executed.

SEC. 7.—*And be it enacted*, That it shall be the duty of the Assessors appointed by authority of this act for any assessment district, or a majority of them, to be present at the valuation and assessment of each and every variety of property directed to be assessed and valued by this act in such assessment district, and in case the said assessors shall disagree the assessment or valuation shall be fixed and determined by a majority of said assessors, and if the majority cannot concur in the assessment or valuation, it shall be the duty of each of the said assessors to report to the County Commissioners of the county, or to the Board of Control and Review to be appointed by the Mayor and City Council of Baltimore, and to consist of three persons, the assessment and valuation made by him, with his reasons in writing for the same, and the said County Commissioners or Board of Control and Review, shall proceed to value and assess the said property, and said valuation shall have the same effect as if made by the assessors.

SEC. 8.—*And be it enacted*, That if any person appointed Assessor as aforesaid, and who shall accept his appointment, shall fail or neglect to make the required returns, certificates and authentications agreeably to this Act, he shall forfeit for every such neglect a sum not exceeding five hundred dollars.

SEC. 9.—*And be it enacted*, That it shall be the duty of the said assessors, or a majority of them, in their several assessment districts to make diligent inquiry and inform themselves by personal inspection on the premises, and all lawful means, of all the property in their respective districts liable to assessment, and to value the same at the full cash value thereof, without looking to a forced sale, and all property owned by residents of this State and not permanently located elsewhere within the State, (except that where a purchaser of real estate shall execute a mortgage for the purchase money, or a part thereof, to the grantor, the said mortgage shall not be assessed,) shall be assessed to the owner in the county or city where he or she may reside, and they shall specify in their returns to be made as hereinafter provided, as far as may be practicable, first the name of the tracts or parcels of land, or the description thereof, owned by each individual, with the quantity of acres therein and the value thereof; second, stock in trade, its general description and value; third, public securities, liable to valuation, particularly specified, with their respective values; fourth, bank stocks and other stocks particularly specified with their respective values; fifth, private securities and bonds of this and other States held by parties in this State at their market value, as quoted at the Baltimore Stock Board on the fifteenth day of July next; sixth, live stock; seventh, household furniture;—eighth, gold and silver plate; ninth, gold and silver watches; tenth, property of other descriptions, aggregate value of each.

SEC. 10.—*And be it enacted*, That for the discovery of all property liable to assessment, every person shall be required by the Assessors of the assessment district in which his or her property real, personal, or mixed, or the property under his or her care lies, to give a full and particular account or statement thereof to such Assessors, distinguishing in such account or statement the particular property which may be under his care or management from his own, which said account or statement shall be under the oath or affirmation of such persons to be administered by one of said Assessors, and such property or such parts thereof as said Assessors shall require, shall if practicable, be produced before the said Assessors for their inspection and valuation; and for the discovery of the owner or owners of any vessel liable to assessment, it shall be the duty of the Captain or Master or other person having charge thereof, when he shall be thereunto required to produce the papers of such vessel to said Assessor and to give such other information on oath or affirmation as may be in his power in relation to the ownership thereof.

SEC. 11.—*And be it enacted*, That if any person shall wilfully refuse, or after twenty days notice, shall neglect to render any such statement or account of his or her property or effects or any part thereof, as by this Act he or she is required, upon the requisition of the Assessors of the proper assessment district, he or she shall forfeit a sum not less than fifty nor more than five hundred dollars, and the said Assessors shall thereupon, upon their own knowledge, and on the best information they can obtain, value the property of such person to the utmost sum they believe the same to be worth in cash, and in their returns of said valuation they shall certify the refusal or neglect of the owner of such property and the County Commissioners of the County or the Board of Control and Review of Baltimore city, as the case may be, shall assess such person according to the sum so returned, and the same shall be considered as the assessment, and if any person shall give a false or partial account or statement of any property under his or her management in his or her possession, with intent that the payment of the just assessment or rate of tax on any property may be avoided, such persons shall forfeit a sum not less than fifty nor more than five hundred dollars.

SEC. 12.—*And be it enacted*, That in all cases where abatements for tax levied under this or any other Act of the General Assembly shall be demanded on account of removal of residence from any one county to any other county of this State, or to the city of Baltimore, or from the said city to any county, it shall be the duty of the Board of Control and Review of said city or the County Commissioners of the county where such abatement may be claimed to grant the same; *provided*, that the person so claiming shall present an office certificate signed by the Judges of said Appeal Tax Court, or by the Commissioners of the County to which such person shall state that he has removed, which certificate shall signify he or she has actually changed his or her residence, and has been duly assessed on the books of the same, and the abatement claim shall thereupon be made to the amount and no more, certified to by said County Commissioners or Appeal Tax Court.

SEC. 13.—*And be it enacted*, That if any person who ought to be assessed by virtue of this Act, shall, by removing his or her effects from the county or city where they ought to have been valued, with intent to escape assessment, or shall by any fraud or device escape assessment, and the same be proved before any Justice of the Peace of the county or city where such person resides at any time within one year after the said property ought to have been valued, every such person shall be charged in the county or city where he or she is found, with the sum which he or she ought to have been rated by this Act, and the same shall be collected by the Collector of the county or city where he or she shall be found, and such person thereof being convicted in the Circuit Court of the county in which he or she may reside, or in the Criminal Court of Baltimore as the case may be, shall forfeit a sum not exceeding one thousand dollars.

SEC. 14.—*And be it enacted*, That for the purpose of valuing the Stock of Banking and other private Corporations held by non-resident Stockholders, it is hereby declared and understood that the Stock, Bonds, Certificates or other evidence of debt, bearing interest, of Banking, Insurance, or other Corporations usually termed monied institutions, are situated at the place at which the principal Office for transacting the business of such Corporation is situated. That the Stock of a Turnpike, Railroad, Canal, or other improved Corporation is situated, at the place where its principal office for the transaction of business shall be established, if the said office be within the limits of this State, shall be so assessed. and if not, then the assessable property of such Corporation shall be valued and assessed in the county or counties in which it is situated, and in the city of Baltimore so far as it is situated in said city, and that the Stock of Mining, Manufacturing and other like Corporations, situated at the place where the works of such Corporations or the greater part of its operations shall be conducted, shall be assessed in like manner.

SEC. 15.—*And be it enacted*, That for the effectual collection of the taxes assessed, on the Stocks, Bonds, Certificates, or other evidences of debt, bearing interest, of private Corporations held by non-residents, the President or other proper officers of the Corporations liable to valuation and assessment, shall make out and deliver to the assessors of the proper county or city, annually, an account of Stock in such Corporation held by persons not residents of this State, and the same shall be valued at its actual cash value, to and in the name of such Stockholders respectively, but the tax assessed on such stock shall be levied and collected from the said Corporation, and shall be charged to the account of such non-resident Stockholders in the said Corporation, and shall be a lien on the Stocks therein held by the said Stockholders respectively.

SEC. 16.—*And be it enacted*, That said Assessors shall require the account of Stock, Bonds and other evidences of debt furnished as aforesaid to be verified by the oath or affirmation of the proper officer of the Corporation, or may require that the Stock and other books of said Corporation shall be open to them for their inspection.

SEC 17.—*And be it enacted*, That the Assessors appointed as aforesaid shall enter upon the duties of valuing the property in their respective assessment districts on or before the first Monday of May after the passage of this Act, and shall proceed therein with all reasonable diligence and dispatch, so that the same may be completed before the first Monday of October thereafter.

SEC. 18.—*And be it enacted*, That the said Assessors, as soon as the said valuation shall be completed, are required to return and deliver to the County Commissioners of their respective counties, or the Board of Control and Review of Baltimore city, as the case may be, a certificate in writing of the particulars of the property and the valuation made by them in the manner and form as hereinbefore directed, with an alphabetical list of all persons therein concerned, and a complete detail of their proceedings in execution of this Act, and all lists, statements and accounts received by them from individuals of the particulars of the property held, owned or claimed by him, her or them, or under his, her or their charge, and if any of said Assessors cannot discover the owner of any property within their assessment district they shall value and describe the same as the property of some person unknown.

SEC. 19.—*And be it enacted*, That for the greater facility of reference thereto, a separate return shall be made out for each election district according to the numbers and boundaries of the Election districts at the time of the assessment may be made with the names of the taxables therein arranged and properly valued in the manner and form as hereinbefore mentioned, and whenever an assessment district shall contain within it an incorporated town or city, the Assessors shall distinguish in their returns the assessable property of such town or city from the like property in the residue of said district.

SEC. 20.—*And be it enacted*, That it shall be the duty of the Comptroller, without delay, to prepare and transmit to the Clerks of the Circuit Courts for their respective Counties, and to the Register of the City of Baltimore, as many forms of a return of the assessment didirected by this Act, as may furnish each Assessor and each Board of County Commissioners, and the Board of Control and Review of Baltimore City, with one copy, and it shall be the duty of the said Clerks of the Circuit Courts and the Register of the City of Baltimore, immediately on receipt thereof, to deliver them to the County Commissioners and the Board of Control and Review of Baltimore City, who shall retain one copy, and deliver one to each Assessor, and the said Assessors shall make return of said assessment according to said form.

SEC. 21.—*And be it enacted*, That from and after the second Monday in October next, until the day hereinafter appointed for hearing appeals from said returns, it shall be the duty of the Clerk of the County Commissioners in each County or the Board of Control and Review of Baltimore City, to attend daily at the usual places of meeting of such bodies, and during the usual hours for transacting business, for the purpose of showing the aforesaid valuation to every person holding or owning property in said County or City, and of furnishing to such person or persons such extracts from such valuation as he may reasonably require.

SEC. 22.—*And be it enacted*, That it shall be the duty of the County Commissioners of the several Counties of the State, and of the Appeal Tax Court of Baltimore City, to cause to be made on or before the first day of March, 1867, and on or before said day annually, an alphabetical list of the owners of the property assessed by virtue of this Act, together with the amount of his, her or their assessments respectively answering to his or her name, which said lists shall be deposited in the Offices of the Clerks of the County Commissioners of the respective Counties, and in the Office of the Appeal Tax Court of Baltimore City, and it shall be the duty of the Clerks and Appeal Tax Court, to keep the same in some conspicuous place in his or their Office, for the inspection and perusal of any person or persons interested therein without fee or reward.

SEC. 23.—*And be it enacted*, That the County Commissioners of the several Counties, and the Board of Control and Review of Baltimore City, shall assemble at their usual places of meeting on the first Monday of December, eighteen hundred and sixty-six, and there continue in session not exceeding thirty nor less than six consecutive days, Sundays excepted, having first given at least two weeks notice of said time in some newspaper or newspapers if any are published in said County or City, and if none, then by advertisement set up at the Court House door, and other public places in said County; to hear and determine the complaints and appeals of persons who may consider themselves aggrieved by the valuation of said Assessors, and upon complaint of any person who may consider him or herself aggrieved by such valuation of his or her property, or that of any person under his or her charge, the said County Commissioners or Board of Control and Review, shall have full power and authority to examine any person or persons, and the party complaining on oath or affirmation, as the case may be, touching the particulars or value of such property and upon due examination or knowledge thereof, abate or increase the said valuation, and correct the returns accordingly, and may value property which has been by the Assessors excluded or omitted, and may at any regular meeting of the Board thereafter exercise the powers conferred by this Section in the presence of the parties concerned or upon thirty days notice thereof being given at any time during the year next succeeding the passage of this Act.

SEC. 24.—*And be it enacted*, That the said County Commissioners, and Appeal Tax Court or Board of Control and Review 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; 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 or Board of Control and Review 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, or Board of Control and Review, may, nevertheless, correct such valuation and put what they may deem a fair valuation on 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 District 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.

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 Board of Control and Review of Baltimore city, respectively, who shall after examination and correction thereof sign and enclose the same, endorsed "on public service," to the Comptroller, and the Board of Control and Review of Baltimore city shall in like manner sign and enclose to the Comptroller the summary accounts and lists of the estate and property in the several wards of the said city.

SEC. 27.—*And be it enacted*, That when the County Commissioners or Appeal Tax Court of Baltimore city shall meet as aforesaid to hear appeals from the valuation of the assessors, it shall be the duty of the Clerk of the County Commissioners or the Appeal Tax Court, to keep minutes of their proceedings, exhibiting briefly the valuation or omission of property complained of, the ground of complaint, the party by whom made, and the decision made with the reasons therefor.

SEC. 28.—*And be it enacted*, That the right of appeal to the next term of the Circuit Court of the Counties, and to the Superior Court of the City of Baltimore, shall be allowed to any person or corporation who may consider themselves aggrieved by the judgment and decision of the said County Commissioners or Board of Control; *provided, however*, that no appeal shall be allowed where the only question is to the correctness of the amount of assessment or valuation; this Section not to prevent the State from the right of appeals.

SEC. 29.—*And be it enacted*, That it shall be the duty of the Comptroller as early as practicable, after he shall have received returns of the valuation and assessment of property in the several Counties of the State and the City of Baltimore, as hereinbefore provided, to prepare a condensed statement exhibiting under appropriate heads the amount of such valuation in each of such Counties and said City, and the aggregate amount of property assessed as aforesaid within this State, and report the same to the General Assembly at its next session.

SEC. 30.—*And be it enacted*, That if the County Commissioners of any County or the Mayor and City Council of Baltimore, or the members of the Appeal Tax Court or Board of Control and Review, shall fail to execute any of the duties imposed on them by this Act, each member of the body so failing shall be liable to indictment for such default, and shall forfeit a sum not exceeding five hundred dollars, but any member may protect himself from prosecution as aforesaid by giving immediate information of such default to the Comptroller, who shall take such steps in regard to the matter as the case may require.

SEC. 31.—*And be it enacted*, That each Assessor shall receive four dollars a day for every day he shall be actually engaged in the performance of his duties, to be paid by the respective Counties and the City of Baltimore, and the Mayor and City Council of Baltimore, shall also allow to each of the members of the Board of Control and Review, for the services to be performed by them under this Act, such compensation as they may deem just, which shall be paid by the said city.

SEC. 32.—*And be it enacted*, That all fines and forfeitures imposed by this Act shall be recoverable by indictment in the Circuit Court of the proper County in which the person so offending may reside, or in the Criminal Court in Baltimore, if the person resides in that City, and one-half thereof shall be paid to the informer and the other half to the Treasurer for the use of the State.

SEC. 33.—*And be it enacted*, That so much of the several Acts heretofore passed in relation to the valuation and assessment of property in this State as may come in conflict with the provisions of this Act, and all laws exempting property from valuation, shall be and the same are hereby repealed, and all existing laws of this State, that may come in aid of the provisions of this Act, shall apply and be construed as part thereof.

SEC. 34.—*And be it enacted*, That this Act shall take effect from the date of its passage.

March 31, 1866—1t.

MILL NOTICE.

I AM prepared to accommodate the community with sawing, either their own Timber, or I will furnish Timber to fill bills, at the Mill. My terms for sawing are $10 per thousand, except Hickory and Walnut. All bills made at this Mill, if not paid when the work is done, ten per cent. will be charged from date until paid. I will not be responsible for Lumber left on the yard.

I have a Dwelling House and Shop for rent.

All persons that have not settled their bills for work, or other bills, will please call and settle them.

WILLIAM T. SMITH,
mh24-tf. Urieville Mills, Kent County.

Pure Sugar Cane Seed.

SORGO and LIBERIAN SEED, raised by myself, and warranted pure, yield of syrup from 250 to 380 gallons per acre. Enclose stamp for circular.

EDWARD D. PORTER,
mh24-6t. Newark, Del.

OSAGE ORANGE QUICKS.

I HAVE a lot of QUICKS on hand which I will dispose of to the first applicant.

THOS. J. SHALLCROSS,
mh3-8t. Locust Grove.

PRIME article of COAL OIL, selling at 90 cents, at H. W. VICKERS'
March 3. Cheap Corner.