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, district or city, and to correct the same, although no complaint or appeal be made to them.

Assessors property: how valued.

SEC. 26. *And be it enacted*, That the property of each assessor shall be valued by the levy court, or commissioners of the proper county or district, or by the said appeal tax court, at the time appointed for hearing and determining appeals as aforesaid, in the same manner, and subject to the like restrictions and regulations as other persons whose property is required to be valued by the assessors.

Record to be kept by Clerk of levy courts, &c. of all property and its value.

SEC. 27. *And be it enacted*, That the said levy courts, and commissioners of the several counties and Howard district, and it shall likewise be the duty of the appeal tax court, shall direct their clerk to enter and record in a book or books to be provided for that purpose, an accurate and fair account of all the property of every sort, within their county, district 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 Howard district, and according to the several wards in the city of Baltimore; and the said courts 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.

Compensation of clerks.

Clerks to make out a summary account, &c of assessors return.

SEC. 28. *And be it enacted*, That the clerk of the levy court or commissioners in each county, and Howard district, and the appeal tax court shall, on or before the first day of December next, or as soon thereafter as practicable, make out from the assessors statements, returns and certificates and the corrections thereof, made as is hereinbefore provided, if any, a summary account or list or columns, in which shall be clearly and distinctly expressed the estates and property of any sort and description whatsoever, and the value thereof affixed to them respectfully, and the whole value in each district extended, and the amount of each column, and shall lay the same before the levy court or commissioners, as the case may be, who shall, after examination and correction thereof, sign and enclose the same, endorsed on public service, to the Treasurer for the Western Shore of this State, and the appeal tax court shall likewise perform the said duties, and in like manner sign and enclose the same.

To be signed by levy court, &c. and enclosed to Treasurer W. S.

Preamble.

SEC. 29. *And whereas*, It is possible that in the execution of the provisions of this act, property may be excluded from the valuation hereby authorised, which ought to be valued and assessed for support of government according to the constitution and form of government of this State, and that other property may be included in the said valuation which is not subject to valuation and assessment; *and whereas*, it is desirable that some summary mode should be provided for settling and determining all such questions in a satisfactory manner; *Be it further enacted*, that any person who shall feel him or herself aggrieved by the decision of the levy court or commissioners of any county, or of Howard district, or of the said appeal tax court, upon any question arising upon the review of the valuation aforesaid, whereby property is valued which in the opinion of such person ought not to be valued, or whereby any property is excluded from valuation which the said person claims ought to be valued, it shall and may be lawful for such person to prosecute an appeal from the decision aforesaid to the next term of the Court of Appeals for the Western or Eastern Shore, as the case may be, to be held in December next, after such appeal shall have been taken, after the passage of this act, so that the appeal shall be taken before the first Monday of January of said term, and the same shall be heard and determined as early in said term as may be practicable; and upon any appeal being entered as aforesaid from the judgment or decision of any levy court, board of commissioners or appeal tax court in regard to the said valuation, it shall be the duty of the clerk or appeal tax court immediately to make out a fair and accurate copy of the valuation or valuations made and returned by the assessors to such levy court, commissioners or appeal tax court, as the case may be, with the alterations and corrections therein made, and the proceedings of such levy court, commissioners or appeal tax court, on examining and adjusting such valuation, and in determining complaints or appeals therefrom, which minutes shall be kept in such manner as to exhibit briefly, but certainly, the complaint or appeal made from the valuation of the assessors, and the ground or grounds thereof, and the name of the persons by whom it was made, and the decision or disposition thereof, made by the levy court or commissioners or appeal tax court, as the case may be, with the ground or grounds thereof, and all other the proceedings, decisions and corrections made by the said levy court, commissioners or appeal tax court, as the case may be, in relation to the aforesaid valuation; which said transcript being prepared and carefully examined and compared with the original, and attested by the clerk or appeal tax court, shall be transmitted to the clerk of the Court of Appeals for the Western or Eastern Shore, as the case may be.

Right of appeal from valuation

Clerk to make out true copy of valuation, &c. for Court of Appeals