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 appeal tax court, 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 return accordingly, and may likewise exclude entirely property which has been valued, and may value property which has been by the assessors excluded or omittted.

Power of county commissioners and appeal tax court to call assessors before them.

SEC. 27. And be it enacted, that the said county commissioners, and the appeal tax court 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.

Each assessor to make out statement of all property of which he is owner.

SEC. 28. And be it enacted, 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.

An accurate account of all property assessed, &c., to be recorded.

SEC. 29. 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 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 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.

Accounts and lists of estate and property to be sent to Comptroller.

SEC. 30. And be it enacted, that the clerk of the county commissioners in each county, and the appeal tax court of Baltimore city, shall, on or before the first day of March, eighteen hundred and fifty-three, 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 respectively, who shall, after examination and correction thereof, sign and enclose the same, endorsed on public service, to the Comptroller; and the appeal tax court 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.

Proceedings of county commissioners, or appeal tax court, to be recorded when hearing appeals.

SEC. 31. And be it enacted, that when the county commissioners or the 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; and if any person shall consider him or herself aggrieved by such decision, an appeal may be taken therefrom to the Court of Appeals, then in session, and if the said court be not then in session, the appeal shall then be taken to the said court at its session next after such appeal, and all such appeals shall be heard and determined by the said court at as early a day as practicable after the appeal is made, and in preference to all other cases.

Duty of clerk of county commissioners or appeal tax court, in case of appeal.

SEC. 32. And be it enacted, that when any person shall make known to the county commissioners, or the said appeal tax court, his or her intention to appeal from such decision