

aforsaid; and the said commissioners shall continue to act until their powers shall be superseded by some future act of assembly.

C H A P.
XCII.

VII. AND BE IT ENACTED, That the commissioners of the tax shall meet at the place where the county courts are usually held in their respective counties, on the first day of February, eighteen hundred and four, or as soon thereafter as they may have notice of this act, and as often after as shall be necessary; and the said commissioners, at their said meeting, shall appoint a clerk, and also divide their several counties into districts, of not less than two nor more than ten in any one county, and not less than two large or three small hundreds in any one district, according to the population and extent of the county, and shall appoint, for each district, one sensible and active person, an inhabitant of their county, to be assessor of the real and personal property in each district; and the said commissioners shall enter into a book, to be kept for that purpose, the name of the person appointed assessor in each district, and shall immediately after such choice, appoint a place and day, not exceeding ten days thereafter, (of which five days notice shall be given by some one of the commissioners to each assessor,) for the said assessors to appear before them, and at their appearance, the said commissioners shall openly read such parts of this act, and the act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, passed at November session, seventeen hundred and eighty-five, as relate to their duty, and shall advise them in what manner to make their assessment, and in what form to return their certificates thereof, and how to perform the several duties required of them by this act, and the before-mentioned act, according to the true meaning thereof; and the said commissioners shall also appoint a place and day, between the first and twentieth days of May next, for the said assessors to appear and bring in writing the several valuations of property in their respective districts in pursuance of this act.

Duty of com-
missioners.

VIII. AND BE IT ENACTED, That the commissioners of the tax for the county of Baltimore shall appoint an assessor to value all the property lying in the precincts of the city of Baltimore, in the same manner, and by the same rules, as the property in said county, and the return or returns of such valuation shall be made to the commissioners aforesaid, and not to the commissioners of the city of Baltimore, any thing in the aforesaid act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, to the contrary notwithstanding.

An assessor to
be appointed,
&c.

IX. AND BE IT ENACTED, That the said commissioners, in their direction to the assessors by them to be appointed in virtue of this act, shall be governed in all respects by the provisions and directions of the act, entitled, An act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, passed at November session, seventeen hundred and eighty-five, and of this act; and the said commissioners are hereby authorised to call on the clerks of their counties to deliver them a list of alienations from the first day of June, eighteen hundred and three, to the first meeting of the said commissioners, and so from time to time as occasion may require, and also to call on the clerks of their counties for a list of all transfers of personal property which shall be recorded in their respective offices, and which shall take place after the assessment of property in virtue of this act, from time to time as occasions may require.

Commissioners
to be governed
by a former act,
&c.

X. AND BE IT ENACTED, That if any person appointed an assessor in virtue of this act, and who shall accept of his said appointment, shall neglect to return to the commissioners certificates for such valuation of the real and personal property in his district, agreeably to this act, and the instructions given to him, he shall, for every such neglect, forfeit a sum not exceeding fifty pounds current money; and if any person appointed an assessor shall not appear at the time, or shall appear and refuse to serve, the said commissioners, or a majority of them, shall appoint, by warrant under their hands, some other person, qualified as aforesaid, as an assessor, in the room of the person so making default, or refusing to serve; and if such person shall also make default, or refuse to act, they may proceed to a new appointment, in like manner, and as often as necessary, until the vacancy be supplied; and if any assessor shall die, or be rendered incapable to act, before he shall have fully completed his valuation, the said commissioners shall, by warrant under their hands, nominate some person, qualified as aforesaid, to be assessor in the room of the assessor so dying, or rendered incapable to act; and the said commissioners, or a majority of them, shall, immediately thereafter, send such warrant to the person so nominated assessor.

Penalty on as-
sessor for ne-
glect, &c.

XI. AND BE IT ENACTED, That the commissioners appointed for the city of Baltimore, or the major part of them, shall meet at some convenient place in the said city, to be appointed by them, at the several and respective times herein before mentioned and prescribed for the meetings of the commissioners of the several counties; and the said commissioners for the city of Baltimore, or a

Commissioners
of the city of
Baltimore to
meet, &c.