

and all licensed vessels whatever, shall be valued agreeably to the directions of this act, and shall be chargeable according to such valuation with the public assessment.

Commissioners of the tax to be appointed.

SEC. 2. *And be it enacted*, That five sensible, discreet, and experienced persons, shall be appointed in each county of this state, who shall be commissioners of the tax, and they, or any three or more of them, shall be commissioners for the county for which they shall severally be appointed; and five persons as aforesaid shall be appointed and called commissioners of the tax for the city of Baltimore; and no commissioner of the tax shall be entitled to receive more than one per diem allowance for the same days attendance.

Duties for Baltimore county transferred to the county commissioners, by 1826, ch. 217.

Oath of commissioners.

SEC. 3. *And be it enacted*, That every commissioner appointed in virtue of this act, shall, before he acts as such, take the following oath or affirmation, as the case may be, to wit: 'I —, do swear, (or solemnly, sincerely, and truly declare and affirm,) that as commissioner for — county, (or the city of Baltimore,) I will, to the best of my skill and judgment, execute the duties of the said office diligently and faithfully, according to the directions of this act, and the directions of 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, without favour, affection or partiality, and that I will do equal right and justice, according to the best of my knowledge, in every case in which I shall act as commissioner.'

Vacancies, how to be supplied.

SEC. 4. *And be it enacted*, That if any of the commissioners aforesaid shall die, resign, refuse, neglect, or be rendered incapable to act by removal out of the county, or otherwise, the remaining commissioners, or a majority of them, of the several counties of this state respectively, shall immediately, or as soon as they conveniently can proceed to fill up such vacancy or vacancies, and shall thereupon signify to such person or persons the appointment by them made in writing; and the said commissioners shall continue to act until their powers shall be superseded by some future act of assembly; *Provided*, that no member of the levy court, or orphans court, or register of wills, shall be a commissioner of the tax.

Proviso.

Meetings of commissioners; assessors; their duties.

SEC. 5. *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 Monday of February eighteen hundred and thirteen, 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 whereas*, the several counties in this state