

virtue of this act, the sum of two dollars for every day he shall act as commissioner or clerk, by virtue of and according to the provisions of this act; and there shall be allowed to every assessor to be appointed in virtue of this act, a sum not less than thirty dollars, nor exceeding one hundred and twenty dollars, in the discretion of the commissioners of the tax, according to the duty which he shall be required to perform; which sums shall be respectively laid by the justices of the levy court of the several counties of this state, and levied and collected in the same manner, and at the same time, that other county charges are laid, levied and collected.

commissioners, &c.

Modified as to Baltimore County, by 1832, ch. 130, sec 6.

SEC. 18. *And be it enacted*, That if any person who ought to be assessed by virtue of this act, for any real or personal property, shall, by removing his or her effects from county where they ought to have been valued, or by any fraud or device, escape and not be taxed, and the same be proved before any one of the commissioners, or any justice of the peace for the county where such person resides, at any time within one year next after his property ought to have been valued, every such person shall be charged in the county where he or she is found, upon proof thereof, double the value of the sum he or she ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he or she shall be found, and such person, being thereof convicted in the county court where he or she shall reside, shall forfeit and pay the sum of one hundred dollars for the use of the county.

Frauds to avoid assessment.

SEC. 19. *And be it enacted*, That the said commissioners for the several counties and the city of Baltimore, shall meet on the first Monday of June next, at the usual place of holding their respective county courts, and shall sit twenty days successively, if necessary, and no more, to hear and determine the complaints and appeals of any person or persons who may think themselves aggrieved by their property being over-valued by any assessor, or by the commissioners; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay a sum not exceeding fifty dollars, unless prevented by sickness or other unavoidable accident; and if any person shall apprehend himself or herself injured by the valuation of his or her property, and shall thereof complain to the said commissioners, they shall at the time of their sitting to hear appeals, examine any person, or in their discretion 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,

Meeting of commissioners to hear complaints.