

CECIL COUNTY.

BOUNDARIES.—1706, ch. 3; 1829, ch. 30.

ASSESSMENT.

AN ACT for the re-assessment and re-valuation of all the Real and Personal Property in Cecil County.—1833, ch. 149.

SEC. 1. *Be it enacted, by the General Assembly of Maryland,* Appoint
ment of
assessors.
That it shall be the duty of the commissioners of Cecil county, on or before the first day of April next, to appoint as many suitable and fit persons, as they may in their wisdom and judgment deem sufficient, as assessors to assess and value all the real and personal property in said county; *Provided nevertheless,* that property belonging to this state, or the United States, Property
exempt
from assess-
ment. houses for public worship, burying grounds, or property belonging to Cecil county, or to any college, or to any county school, the crop and produce of the land in the hands of the person whose lands produced the same, or in the hands of the tenant, and provisions necessary for the use and consumption of the person to whom the same shall belong, and his family, for the year; and plantation utensils, the working tools of mechanics and manufacturers, actually and constantly employed in their respective occupations, wearing apparel, goods, wares and merchandise, and all home made manufactures in the hands of the manufacturers, all ready money, all grain and tobacco, shall not be assessed and valued under this act.

SEC. 2. *And be it enacted,* Oath pre-
scribed. That each assessor so appointed as aforesaid, before he shall proceed to the execution of his duties under this act, shall make oath or affirmation, as the case may be, that he will diligently, faithfully and truly execute and discharge the duties of an assessor, and will faithfully and impartially value all property which he shall be appointed to value, according to the best of his skill and judgment, at its full cash value, as if the same were clear of all incumbrances, and that he will perform and fulfil all the requisitions of this act, as far as the same shall appertain to the proper duties of his appointment, which said oath or affirmation, shall be administered by any one of the justices of the peace of said county, and a memorandum of the same shall be recorded among the proceedings of the commissioners of said county.

SEC. 3. *And be it enacted,* Penalty for
neglect of
duties. That if any person appointed as an assessor in virtue of this act, and who shall accept of the said appointment, shall neglect to make the requisite returns agreeably to this act, and the instructions given him in conformity thereto, he shall for every such neglect, if wilful, forfeit and pay the sum of one hundred dollars, for the use of the