

CHAP 191. by 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 twelve, to the first meeting of the said commissioners in May next, and so from time to time as occasion may require, and also call on the clerks of their several 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 occasion may require.

Default of assessors—penalty

9. **AND BE IT ENACTED,** That if any person appointed an assessor in 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 one hundred dollars; 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.

Commissioners for city of Baltimore

10. **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 mentioned and prescribed for the meetings of the commissioners of the several counties; and the said commissioners for the city of Baltimore, or a major part of them, shall then and there execute the like powers and duties committed to, and required of the commissioners of the several counties by this act, and shall be liable to the same penalties for omissions or neglect of duty as are imposed by this act on the commissioners of the several counties.

See 1817, ch. 142.

Oath of assessors.

11. **AND BE IT ENACTED,** That every assessor shall, before he takes upon himself the execution of his office, take the following oath or affirmation, (as the case may be,) to wit: "I, A. B. do swear, or affirm, that I will well and truly execute the duty of an assessor, and will faithfully, justly and impartially, value all real and personal property which I shall be appointed to value agreeably to the directions of the commissioners, and of the act for the valuation of real and personal property in the several counties of this state, according to the best of my skill and knowledge; and therein I will spare no person for favour or affection, or any person grieve for hatred, malice or ill-will;" which oath or affirmation any of the commissioners of the tax, or any justice of the peace may administer.