

LAWS OF MARYLAND.

and assessment, to give him or them full and accurate statement in writing of his, her or their property as may be necessary to enable the assessor or assessors to ascertain the value thereof, the same to be under the oath of such person or persons, to be administered by the assessor or one of the assessors.

SEC. 19. *And be it enacted*, That if any person or persons shall wilfully refuse or after ten days' notice shall neglect to render any such statement of his, her or their property or effects in any part thereof, as he, she or they are required to furnish, upon the requisition of the assessor or assessors for said corporation, the said assessor or assessors shall then upon his or their own knowledge and upon the best information he or they can obtain, value the property of such person or persons to the utmost sum he or they believe the same to be worth in cash; and in his or their return of said valuation he or they shall certify the refusal or neglect of the owner or owners, possessor or claimant of such property, and the said Commissioners shall assess such person according to the sum so estimated and the same shall be considered as the assessment until altered by the said Commissioners sitting to hear appeals and to correct errors.

SEC. 20. *And be it enacted*, That the president, cashier or other proper officer of banking and other private corporations whose stock, standing in the name of any individual or company on the books of said bank or corporation, is liable to be valued and assessed against such person or persons or company owning said stock under the provisions of this Act, shall make out and deliver to the said assessor or assessors an account of such stock so standing as aforesaid in such bank or corporation, and the same shall be verified by the oath of the proper officer of the bank or corporation, or the said assessor or assessors may require that the stock books of said bank or corporation shall be open to him or them for his or their inspection.

SEC. 21. *And be it enacted*, That the taxes to be levied on the property made liable to be valued and assessed by this Act, shall be liens on the real estate of the person so indebted from the day on which the tax list shall be delivered to the said bailiff or person appointed and authorized to receive and collect the same; but no sale of real estate shall be made until after the personal estate of the said taxpayer within the limits of said town shall have been first taken and sold for the payment thereof.