

CHAPTER 144.

CHAP. 144.

*An act for the reassessment and revaluation of all the real and personal property in Washington county.* Passed Mar. 5, 1884

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That it shall be the duty of the commissioners of Washington county, as soon as convenient after the passage of this act, to appoint one suitable and fit person in each election district of said county, as assessor, whose duty it shall be to assess and value all the real and personal property in said district; *Provided nevertheless,* that property belonging to this state or the United States, houses of public worship, burying grounds, or property belonging to Washington county, or any college or county school, the crop and produce of the land, and provisions necessary for the use and consumption of the person or persons to whom the same shall belong, and his or their families for that year, and plantation utensils, the working tools of mechanics and manufacturers actually employed in their respective occupations, wearing apparel, goods, wares and merchandise, and all home made manufactures, in the hands of the manufacturer, all ready money, grain and tobacco, shall not be assessed and valued under this act.

Appointment of assessors

Articles exempt from assessment

Sec. 2. *And be it enacted,* 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 the real and personal property in said district wherein he is appointed the assessor, 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 fulfill all the requisitions of this act, as far as the same shall appertain to the proper duties of his appointment; which oath or affirmation shall be administered by any one of the justices of the peace of said county, and a copy of the same shall be recorded in the commissioners books of said county.

Oath required

Sec. 3. *And be it enacted,* That the said assessor shall make out separate and distinct returns, and certificates of the lands and negroes, and the value of all other taxable property, which returns and certificates shall be recorded in a well bound book or books, to be kept in the commissioners office.

Returns required

Be recorded