

Where property to be assessed

Mortgage for purchase money exempted.

What to be specified in returns.

See 1867, c 341, s. 3, *infra*.

*Ibid* s 10  
All persons to give under oath a statement of all property in their care, &c

tive districts liable to assessment, and to value the same at the full cash value thereof, without looking to a forced sale, and all property owned by residents of this state and not permanently located elsewhere within the state, (except that where a purchaser of real estate shall execute a mortgage for the purchase money, or a part thereof, to the grantor the said mortgage shall not be assessed,) shall be assessed to the owner in the county or city where he or she may reside; and they shall specify in their returns, to be made as hereinafter provided, as far as may be practicable, first the name of the tracts or parcels of land, or the description thereof, owned by each individual, with the quantity of acres therein and the value thereof; second, stock in trade, its general description and value; third, public securities, liable to valuation, particularly specified, with their respective values; fourth, bank stocks and other stocks, particularly specified with their respective values; fifth, private securities and bonds of this and other states held by parties in this state at their market value, as quoted at the Baltimore stock board on the fifteenth day of July, next; sixth, live stock; seventh, household furniture; eighth, gold and silver plate; ninth, gold and silver watches; tenth, property of other descriptions, aggregate value of each.

162. For the discovery of all property liable to assessment, every person shall be required by the assessors of the assessment district in which his or her property, real, personal, or mixed, or the property under his or her care lies, to give a full and particular account or statement thereof to such assessors, distinguishing in such account or statement the particular property which may be under his care or management from his own, which said account or statement shall be under the oath or affirmation of such persons to be administered by one of said assessors, and such property, or such parts thereof, as said assessor shall require, shall, if practicable,