

be produced before the said assessors for their inspection and valuation; and for the discovery of the owner or owners of any vessel liable to assessment, it shall be the duty of the captain or master or other person having charge thereof, when he shall be thereunto required, to produce the papers of such vessel to said assessor and to give such other information on oath or affirmation, as may be in his power in relation to the ownership thereof.

Captains, &c.,
of vessels to
produce
papers, &c.

163. If any person shall wilfully refuse, or after twenty days' notice, shall neglect to render any such statement or account of his or her property or effects, or any part thereof, as by this act he or she is required, upon the requisition of the assessors of the proper assessment district, he or she shall forfeit a sum not less than fifty nor more than five hundred dollars, and the said assessors shall thereupon, upon their own knowledge, and on the best information they can obtain, value the property of such person to the utmost sum they believe the same to be worth in cash, and in their returns of said valuation they shall certify the refusal or neglect of the owner of such property, and the county commissioners of the county or the board of control and review of Baltimore city, as the case may be, shall assess such person according to the sum so returned, and the same shall be considered as the assessment, and if any person shall give a false or partial account or statement of any property under his or her management in his or her possession, with intent that the payment of the just assessment or rate of tax on any property may be avoided, such persons shall forfeit a sum not less than fifty nor more than five hundred dollars.

Ibid s 11.
Penalty for
neglect or re-
fusal to render
account to
assessor

How assessor
to value pro-
perty

Penalty for
false account

164. In all cases where abatements from tax levied under this or any other act of the general assembly shall be demanded on account of removal of residence from any one county to any other county of this state, or to the city of Baltimore, or from the said city to any county, it shall be the duty of the

Ibid s 12
Abatements on
account of
removal of
residence