

duty of every person residing in this State, who owns personal property liable to taxation under the laws of this State, if the assessor shall fail to call upon said person and furnish said schedule as hereinbefore provided in this section, to appear before the assessor in his assessment district and fill up said schedule and swear to the same as hereinbefore provided for; and if such person fails to report, as aforesaid to said assessor, the said assessor shall upon his own knowledge, and upon the best information he can obtain, value and assess the property of such owner or person to the utmost sum he may believe the same to be worth in cash; and the owner of said property not so returned, he, she, or it as a penalty may be taxed on such property as he, she, or it has failed to report to said assessor, double the amount of taxes that he, she or it would have been liable for under existing law, for the first year of such taxes. The said assessor shall have the right and it shall be his duty to propound any question to said persons which said assessor may deem necessary to enable him to ascertain the location, kind and character of the personal property owned by said persons, after having administered an oath or affirmation to such person, that he or she will true answers make to such questions as may be asked said person by said assessors concerning said property and its location.

1896, ch. 120.

174. Every taxable person or persons referred to in section 173 shall at the time of returning said lists to said assessors, make the following affidavit before him or them: "State of Maryland, county or city, ss: I, ——, being duly sworn, say to the best of my knowledge, information and belief that the foregoing schedule contains a true, full and complete list of all real and personal property held or belonging to me, (or to me as a partner or in my possession as trustee, administrator, guardian, committee of a lunatic, or agent of any person not residing or being in this county or city or belonging to any corporation or belonging to me by any manner of title, either legal or equitable, the legal title to which said property is in a non-resident) and that all such property has been fully and fairly described and its true condition represented; that I have in no case sought to mislead said assessor as to quantity or quality of said property; that I have