

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.

Sec. 10. *And be it enacte*, That 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, 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.

All persons required under oath to give a full statement of all property in their care or management.

Captains or masters of vessels to produce papers.

Sec. 11. *And be it enacted*, That 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

Penalty for neglect or refusal to render account of property to Assessor.