

number of acres or quantity of lands in each, and the value per acre, if in the counties; and such other definite description as shall make the same easily identified, referring if possible to title papers, equity proceedings, and other data connected therewith; he shall separately value the improvements upon the respective tracts or parcels of real estate in the said several counties, so by him prepared, in describing any lot or parcel of grounds in the city of Baltimore, or in any city in any county in this State, the said person shall specify as nearly as possible the precise location of each lot or parcel of land, giving as nearly as practicable, the number of front feet in each lot or parcel of ground, and the depth of each lot or parcel of ground, and the rate per front foot at which the same is valued, and he shall value separately, the improvements upon each lot or parcel of ground in said city. When any building so valued is located upon any street, and designated by a number, such number and the name of such street shall always be given. In describing the personal property, said person shall deliver to the said assessors, a true list of all the personal property owned by such persons, including personal property in which said person has only an equitable title, if the person who holds the legal title is a non-resident. It shall be the duty of every person so served with said schedules to have ready for the said assessor, properly filed out and ready to be sworn to before him, under the form of oath, in section 174 of this act, within twenty days after such schedules shall have been mailed to or received by him. Every partnership concern, corporation, trustee, administrator, guardian, committee of a lunatic, and every agent of any person not residing or being at that time in the said county or city, and every person having any manner of title, either legal or equitable, (if the legal title to said property be in a non-resident) to, or having possession of, holding or claiming in any manner, anything required to be returned in said schedule, shall be within the provisions of this section and comply with the same. Whenever property is owned, held or possessed by more than one person as administrator, executor, trustee, or in any other representative capacity, any one of them may make the oath required by this section. Every schedule of copartnership property shall be sworn to by at least one of the members of the partnership. The president or other chief officer of a body corporate or joint stock company shall make the oath. It shall be the 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

Schedule to  
be sworn to.