

March, in the year 1896, except for the purpose of foreclosure, the party to whom it is assigned, his agent or attorney, shall take the oath or affirmation in this section prescribed, to be recorded with said assignment, and no such mortgage shall be valid except as between the parties thereto, unless the said oath or affirmation is endorsed thereon; provided, that for the assignment of mortgages executed prior to said last-mentioned date and containing any covenant or covenants of the character prescribed in section 146 c of this Article, no oath or affirmation shall be required.

Value and  
assess  
certain  
property.

192 A. The several Boards of County Commissioners shall in addition to the powers now vested in them by law, have the power to value and assess all personal property, and to revise all valuations and assessments of real property in their respective counties, and to lower or increase said assessments of real or personal property and take steps for the discovery of all unassessed property of every kind. Whenever they shall propose to alter or change any assessment or make any new assessment they shall, before said assessment is made, give five days' notice thereof in writing to the owner of the property to be assessed; and if such owner be not found within the limits of their county, then to the person in possession of the property to be assessed or in whose custody the same may be, or if it be land, and no one be in the apparent occupancy thereof, then by a notice posted on said land. Said respective Boards of County Commissioners shall have full power to appoint such agents as may in their discretion be necessary to enable them to carry into effect their powers under this article, but the listing of personal property provided for in sections 173 and 174 of this article, and required by the sections of this article repealed by this Act, to be made in the year eighteen hundred and ninety-eight, shall not take place until the year nineteen hundred and two, when the same shall be taken and made under the orders and direction of the said respective boards of assessors as well as the additional powers conferred by this article, which are hereby intended to be made and are made full and ample for that purpose, and said listing shall also be made every six years thereafter. All the penalties and requirements prescribed in this article, both as to owners of property and assessors or clerks appointed by the respective Boards of County Commissioners and the said boards themselves, whether sitting to hear appeals or otherwise, shall be in force and apply to all assessments and valuations made by said assessors or County Commissioners at any time under this article, and