

taxed on such property as he, she or it has failed to report to said assessors 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 assessors are hereby empowered and authorized to administer an oath to any person who is to be assessed for the purpose of ascertaining what property, either real or personal, the said persons may have, and the said assessors shall, before taking or accepting an inventory of all the property that any taxable person may have administer an oath and inquire specially as to any invisible personal property, certificate or interest in banks and all other productive personal property. The said assessors shall have the right and it shall be their duty to propound any questions to said persons which said assessors may deem necessary to enable them 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 truly answer such questions as may be asked said person by said assessors concerning said property and its location.

SEC. 12. *And be it enacted*, Every taxable person or persons referred to in Section 11 of this Act 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, S. S.: I, _____, being duly sworn, say and, 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 first), and that all such property has been fully and fairly described in its true condition represented; that I have in no case sought to mislead said assessors as to quantity or quality of said property; that I have not directly or indirectly converted or exchanged any of my property temporarily (nor has said corporation done so) for the purpose of evading the assessment thereof for taxation into non-taxable property or securities of any kind." Subscribed and sworn to this _____ day of _____.

SEC. 13. The affidavit required to be made by Section 12 of this Act shall be made before the proper assessors or other persons authorized to administer oaths, and shall set forth that the return is full, true and correct to the best of his or her knowledge and belief; and any person or officer who shall wilfully and corruptly make a false and fraudulent return