

- CHAP. 64.** Carroll county, be and they are hereby authorised and directed, immediately after the passage of this act, or as soon thereafter as may be practicable, to proceed to appoint assessors, agreeably to the provisions of an act, passed at November session, eighteen hundred and twelve, entitled, an act for the valuation of real and personal property in the several counties of this State, to value and assess the real and personal property in said county.
- Their duty** **SEC. 2.** *And be it enacted,* That the said commissioners be, and they are hereby required to cause the said assessments to be completed, and make return thereof agreeably to the provisions of the beforementioned act, on or before the first day of August next, any law to the contrary, notwithstanding; and that all county levies shall hereafter be made from said assessment; *provided nevertheless,* and it is hereby further enacted, that all real and personal property required to be assessed by this act, shall be valued and assessed at the full value thereof in ready money, any thing in any act to the contrary notwithstanding; *and provided also,* that every assessor shall, before he enters upon the duties of his office, take the following oath or affirmation, as the case may be, viz: I. A. B. do swear or affirm, that I will well and truly execute the duty of an assessor, and will faithfully, justly and impartially value all the real and personal property which I may be appointed to value, according to the best of my skill and knowledge.
- Assess at real value** **SEC. 3.** *And be it enacted,* That the commissioners aforesaid, be and they are hereby authorised and required to appoint annually a suitable person, who shall be a resident at the time of his appointment, in Carroll county, collector of the taxes in said county; and the said collector, before he shall act as such, shall give bond with security, for the faithful discharge of his duty, in the form and in the penalty now prescribed by law for the bonds of collectors in the several counties of this State; and the said collector shall be invested with all the powers, and subject to all the liabilities, with which the collectors of other counties are by law invested, and to which they are subject; and the said commissioners of the county, shall be and they are hereby required to designate the manner in which the
- Oath required**
- Appoint collector**
- Bond**
- Powers vested**
- How taxes are to be appropriated**