

CHAP. 257.

Limit to 1848.

Sec. 9. *And be it enacted*, That this act shall continue and be in force until the end of the year eighteen hundred and forty-five, and until the end of the session of the General Assembly next thereafter.

CHAPTER 257.

Passed Mar. 19, 1833

An act for the reassessment and revaluation of the real and personal property in Prince George's county

Levy court to appoint assessors.

Section 1. *Be it enacted by the General Assembly of Maryland*, That it shall be the duty of the Levy court of Prince George's county, on or before the first day of May next, to appoint as many suitable persons, as they in their judgment may deem sufficient to assess and value all, the real and personal property in said county, subject to taxation.

Oath prescribed.

Sec. 2. *And be it enacted*, That each assessor so appointed, before he shall proceed in the execution of his duty, shall make oath or affirmation as the case may be, that he will diligently and faithfully execute and discharge the duties of an assessor, and will to the best of his skill and judgment, without prejudice or partiality, value all the real and personal property which he shall be appointed to value, at its full and fair cash value, as if the same were clear of all incumbrances; which oath shall be administered by a member of the Levy court, or a justice of the peace, of said county, and a certificate thereof recorded in the proceedings of the said Levy court.

Assessors neglecting to perform.

Sec. 3. *And be it enacted*, That any person appointed an assessor in virtue of this act, and who shall accept said appointment, and neglect to make the requisite returns agreeably to the requisitions of this act, and the instructions of said Levy court, given in conformity thereto, shall for every such neglect, if in the opinion of the said court, the neglect be wilful, forfeit and pay the sum of fifty dollars, for the use of said county, to be recovered and collected in the name of the Levy court, of Prince George's county; before a single justice of the peace, in the same manner that small debts, not exceeding that sum, are now collected by law.

Penalty.

Property less than \$100 exempt from taxation.

Sec. 4. *And be it enacted*, That no person whose property real and personal in said county, shall not be assessed to one hundred dollars, shall be liable for, or charge-