

## CHAP. 278.

to this state, or the United States, houses for public worship, burying grounds, or property belonging to Allegany county, or to any college, or to any county school, the crop and produce of the land in the hands of the person whose lands produced the same, or in the hands of the tenant, and provisions necessary for the use and consumption of the person to whom the same shall belong, and his family for the year, and plantation utensils, the working tools of mechanics, and manufacturers actually and constantly employed in their respective occupations, wearing apparel, goods, wares and merchandise, and all home-made manufactures, in the hands of manufacturers, all ready money, all grain and tobacco, shall not be assessed and valued under this act.

Oath of assessors.

Sec. 2. *And be it enacted*, That each assessor so appointed as aforesaid, before he shall proceed to the execution of his duties, under this act, shall make oath or affirmation, as the case may be, that he will diligently, faithfully and truly execute and discharge, the duties of an assessor, and will faithfully and impartially value all property, which he shall be appointed to value, according to the best of his skill and judgment, at its full cash value, as if the same were clear of all incumbrances, and that he will perform and fulfil all the requisitions of this act, as far as the same shall appertain to the proper duties of his appointment, which said oath or affirmation shall be administered by any one of the justices of the peace of said county, and a memorandum of the same shall be recorded among the proceedings of the commissioners of said county.

Case of neglecting duties as.

Sec. 3. *And be it enacted*, That if any person appointed as an assessor in virtue of this act, and who shall accept of the said appointment, shall neglect to make the requisite returns agreeably to this act, and the instructions given him in conformity thereto, he shall for every such neglect, if wilful, forfeit and pay the sum of one hundred dollars, for the use of the county, to be collected by suit, in the name of the authority by which he was appointed, against such delinquent assessor.

Penalty.

Less than 50 dols.  
—exempt from tax.

Sec. 4. *And be it enacted*, That no person whose property shall not be assessed to the amount of fifty dollars, shall be liable for, or chargeable with any tax, assessment, or charge to be imposed in virtue of this act.

Assessors' returns.

Sec. 5. *And be it enacted*, That the said assessors shall make out separate and distinct returns and certificates of the land and negroes, and the value of all other taxable property; which returns and certificates shall be recorded

Record.