

CHAP. 23.

skill and judgment, execute the duties of the said office diligently and faithfully, according to the directions of the act, entitled an act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of the State, without favor, affection or partiality; and that I will value all property which I may be appointed to value according to the best of my judgment, at its full cash value; which said oath or affirmation, properly attested by the justice or other person before whom the same shall have been taken, shall be filed by the assessor with the clerk of the levy court or commissioners of the proper county or Howard District, or in case the same shall be taken by an assessor appointed for the city of Baltimore, with the register of said city.

Oath to be filed

Assessors to assemble at places of holding county courts

SEC. 5. *And be it enacted*, That the said assessors shall assemble at the places where the county courts are usually held for their respective counties, and Howard District in Anne Arundel county, and for the city of Baltimore at the city hall, on the last Tuesday in April next after the passage of this act, and then and there proceed to the consideration of this act, and the instructions which the Treasurer for the Western Shore is hereby directed to prepare for them in regard to the manner in which the duties hereby imposed on them shall be executed.

Required to be present at valuation

SEC. 6. *And be it enacted*, That it shall be the duty of the assessors appointed in and by authority of this act for any county or district, or a majority of them, to be present at the valuation and assessment of each and every variety of property directed to be assessed and valued by this act in such county or district; and in case the said assessors shall disagree, the assessment or valuation shall be fixed and determined by a majority of said assessors; and if the majority cannot concur in the assessment or valuation, it shall be the duty of the said assessors to report severally to the appeal tax court hereinafter provided for, or to the levy court or commissioners of the county, or Howard District, in which they are appointed, as the case may be, the assessment and valuation made by such assessor, with his reasons in writing for the same; and the said appeal tax court hereinafter provided for, or the levy courts or commissioners, as the case may be, shall proceed to value and assess the said property, and said valuation shall have the same effect as if made by the assessors.

In case they disagree

Vacancies

SEC. 7. *And be it enacted*, That if any one or more, or all of the said assessors appointed for any county or district shall die or resign or refuse to serve, or shall neglect

James C. ...
James C. ...
and Shadrach A. ...