

CHAP. 23. the levy court, commissioners or appeal tax court, as the case may be, supported by satisfactory evidence.

Increase of personal property to be given, &c

Proviso

In case of removal of person assessed

Collector, &c. to value said property, and make return

SEC. 40. *And be it enacted*, That before any person shall be entitled to an allowance for any decrease or loss of property, he or she shall be required to give in a faithful account of all the increase of his personal property; or the levy court, or commissioners, as the case may be, at their discretion, may direct the collector, or such other person as they shall appoint for the purpose, to assess all the personal property of such person, and make return thereof at such time as they shall appoint, and in such case they shall be governed in all respects by the provisions of this act; *provided*, that for the city of Baltimore, the appeal tax court shall perform all the duties required by this section.

SEC. 41. *And be it enacted*, That from and after the passage of this act, every person who shall or may remove to any county, district or city within this State, from the county, district or city in which his property hath or may have been valued, or from any other place without the State, and whose personal property shall not have been valued in the county, district or city, to which he or she shall have removed, every such person shall, and he or she is hereby directed when required by the collector of the county, district, or the appeal tax court of the city of Baltimore, in which his or her personal property, or the personal property, under his or her care or management, doth lie, or his deputy, to give to such collector or deputy, or appeal tax court, a full and particular account of his or her personal property in said county, district or city, and of all the personal property in his or her possession, or under his care or management, liable to be assessed, and which before that time shall not have been assessed in the said county, district or city, and the name of the person to whom it belongs; and if any person shall refuse, or after ten days notice, shall neglect to render such account, he or she shall be subject to the penalties imposed on persons refusing or neglecting to deliver an account to any assessor under this act.

SEC. 42. *And be it enacted*, That the said collector or his deputy, shall, on his own knowledge, or the best information he can obtain, value the said property, agreeably to the directions of this act, to such sum as he believes, in his conscience, the same to be worth as aforesaid, and shall certify the same to the levy court or commissioners, as the case may be, and the same, when approved by them, shall