

be recorded on the general assessment book of the county, district or city; and the appeal tax court shall in like manner perform the same duty in the city of Baltimore. CHAP. 23.

SEC. 43. *And be it enacted*, That it shall be the duty of every collector and deputy collector, to inform himself by all lawful ways and means, of all property in his county, district or city, liable to taxation, and which may have escaped or been omitted in the regular course of valuation, and immediately on such information, to proceed to value such property, agreeably to the directions of this act, and shall return to the proper levy court or commissioners, a certificate in writing, of the particulars of all the said property and of his valuation of the same, agreeably to this act, and he shall return at the same time, an alphabetical list of the names of all persons whose property he shall value; which return, when approved, shall be entered on record as aforesaid; and the appeal tax court shall in like manner perform the same duties in the city of Baltimore.

Collector to inform himself of all property liable to taxation

And value, &c. and make return

SEC. 44. *And be it enacted*, That every collector and deputy collector, before he proceeds to execute his duty imposed by this act, shall take the following oath or affirmation, as the case may be, to wit: I collector or deputy collector of do swear or affirm, as the case may be, that I will well and truly execute the duties imposed on me, by the act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of the State; and that I will justly and impartially value all property, which I shall be authorised to value, agreeably to the directions of the said act, according to the best of my skill and judgment; which oath or affirmation may be administered by any justice of the peace of the county, district or city, and shall be filed with the levy court, commissioners or register of the city of Baltimore, as the case may be. His oath

SEC. 45. *And be it enacted*, That immediately after the correction, adjustment and confirmation of the valuations, so as aforesaid directed to be returned to them, it shall be the duty of the levy court or commissioners, as the case may be, of the several counties and Howard district, and of the mayor and city council of Baltimore, to impose an assessment or tax of twenty cents, or one-fifth of one per cent. in every hundred dollars worth of assessable property within their respective jurisdictions, according to the valuation thereof, as returned to and corrected and confirmed as aforesaid; and it shall further be the duty of the

Tax of 20 cents in every \$100 imposed