

SEC. 2. *And be it enacted*, That all salaries, incomes, emoluments and profits made taxable by the first section of this act, shall be taxed at the rate of two and a half per cent; *provided*, that nothing contained herein shall authorize the laying of any tax upon any salary, income, emolument or profit, the annual value of which does not amount to five hundred dollars.

CHAP. 325.
Two and a half per cent on salaries. Proviso.

SEC. 3. *And be it enacted*, That on or before the first Monday in May next ensuing the passage of this act, it shall be the duty of the levy court or commissioners as the case may be, of each county and Howard district, and of the mayor and city council of the city of Baltimore, to appoint for each of the several assessment districts, as provided for by law in the several counties, and Howard district and the city of Baltimore, a suitable and discreet person as an assessor for each assessment district, who before entering upon the discharge of the duties as hereinafter imposed on him, shall take and subscribe the following oath or affirmation, I do swear or solemnly, sincerely

Appoint assessor or assessors for each district.

and truly declare and affirm, that as assessor for assessment district, I will faithfully, honestly and justly, and without fear, favor, affection, hatred, malice or ill will, rate all offices, posts of profit, professions, and occupations, at what I believe to be the yearly salaries, incomes, emoluments or profits arising therefrom, which said oath or affirmation as the case may be, properly attested by the justice, before whom the same shall have been taken shall be filed 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 Baltimore city with the register of the said city, and it is hereby declared to be the duty of the treasurer of the western shore, and he is hereby directed to prepare and furnish to each assessor at the time of his appointment or as soon thereafter as may be, instructions as regards the manner, the duties hereby by this act imposed on the said assessor, shall be executed.

SEC. 4. *And be it enacted*, That it shall be and it is hereby declared to be the duty of the assessors, immediately to proceed without unreasonable delay to assess the salaries, emoluments, incomes and profits of all persons residing in their separate assessment districts, made subject to the provisions of this act, to such assessment, and it is hereby provided, that in all cases, where any person or persons receiving, holding or possessing any salary, emolument, professional income or profit made subject to the payment of a tax by the provisions of this act, shall before the assessors

Assessors to assess salaries