

CHAP. 325. have completed their assessment make oath or affirmation to said assessors, that the value thereof does not exceed a certain sum to be specified in said oath or affirmation, it shall be the duty of said assessors to value such salary, income, emolument or profit, at the sum so specified and no more.

Vacancy
among assess-
ors to be filled
by levy court

SEC. 5. *And be it enacted*, That if any one or more of the assessors directed to be appointed by this act, shall die, resign or refuse to serve, such vacancy or vacancies shall be filled as soon thereafter as may be by the levy court, commissioners, or mayor and city council of Baltimore as the case may be, and if any person appointed assessor as aforesaid who shall have accepted his appointment, shall neglect to make the required returns, certificates and authentications agreeably to this act, he shall for every such neglect forfeit a sum not exceeding five hundred dollars.

Persons to
furnish on
oath, state-
ment to as-
sessors.

SEC. 6. *And be it enacted*, That it is hereby declared and made to be the duty of each and every person whose salary, emolument, income or profit, is made taxable by this act, to furnish when required to do so by the assessor of the district in which such person resides, a particular, full, and correct statement of the same, which said statement if required by the assessor shall be made under the oath or affirmation of such person to be administered by said assessor, and if any person shall refuse, or after ten days notice, neglect to render an account of such salary, emolument, income or profit, such person so offending shall forfeit and pay a sum not exceeding one thousand dollars, and the said assessor shall thereupon on his own knowledge, or the best information he can obtain, value such salary, emolument, income or profit, to the full amount of what he believes the same to be worth, and if any person shall give in a false or a partial account of his salary, emoluments, income or profit, with an intent to defraud such person, shall forfeit and pay a sum not exceeding one thousand dollars.

Assessors to
complete the
assessment on
or before the
first Monday
in August.

SEC. 7. *And be it enacted*, That the aforesaid assessors, shall on or before the first Monday in August next, complete the assessment of their several assessment districts, and shall at the same time make, return and deliver to the levy court or commissioners of the several counties and Howard district, and to the appeal tax court of Baltimore city, a certificate in writing, designating in alphabetical order the names and residence of the persons whose office, profession or occupation they have assessed, with the amount of salary, emolument, professional income or professional profits held or received by or secured to them, as also the assessment district in which such assessment was made.