

CHAP. 325. him or them by this act, to take the following oath or affirmation, 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 to raise additional revenue to aid in paying the debts of the State, by laying a tax on salaries, incomes, emoluments and profits; that I will justly and impartially value all salaries, emoluments, incomes and profits, which I shall be authorized to value agreeably to the directions of that act, which oath or affirmation shall be administered by any one competent by law to do so, and filed with the levy court, commissioners or register of the city of Baltimore.

Income of assessors to be valued by levy court.

SEC. 10. *And be it enacted,* That the salary, income, emolument and profit of each assessor, shall be valued by the levy court or commissioners of the proper county or district or by an appeal tax court, at the time for hearing and determining appeals as aforesaid, in same manner and subject to the like restrictions and regulations, as other persons whose salary, emolument, income or profit is required to be valued by the assessors.

{Where the assessors does not assess, the collector or his deputy may.

SEC. 11. *And be it enacted,* That in the event of any salary, emolument, income or profit, not having come to the knowledge of the assessors, before the time of making their return as hereinbefore provided for, then the aforesaid collector or his deputy, shall on his own knowledge or the best information he can obtain, value the said salary, emolument, income or professional profit at such sum as he, in his judgment, shall deem the same to be worth, and shall make a return of the same to the levy court or commissioners, as the case may be, and as it is directed to be done by the assessors, in the fourth and sixth sections of this act, and for the city of Baltimore, the appeal tax court shall perform the said duties.

Treasurer may retain the amount of tax on salaries and income

SEC. 12. *And be it enacted,* That to insure the more speedy and effectual collection of the tax directed to be levied by the provisions of this act, the treasurer of the western shore is hereby authorized, required and directed to retain in the treasury the amount of tax proposed to be collected by the provisions of this act, upon the salaries and emoluments of all officers paid out of the treasury of the State, giving to the person or persons whose tax he is hereby authorized, required and directed to retain, a receipt for the same, which receipt shall be taken by the said collector or collectors, as good evidence of the payment of the said tax, and that every corporation, institution or company incorporated by this State, and every person, private association, firm, company or foreign corporation doing business

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