

ship, burying grounds, or property belonging to Allegany county, or to any College, or any county school, the crop and produce of the lands in the hands of the person whose lands produced the same, or in the hands of the tenant, and provisions necessary for the use and consumption of the person to whom the same shall belong, and his family for the year, and plantation, utensils, the working tools and machinery of mechanics and manufacturers, actually and constantly employed in their respective occupations, wearing apparel, goods, wares and merchandize, and all home-made manufactures, in the hands of manufacturers, all ready money, all grain and tobacco, shall not be assessed and valued under this act.

Sec. 2. *And be it enacted*, That each of the persons aforementioned, as assessors, shall, before they proceed to the execution of the duties imposed upon them by this act, make oath, or affirmation, as the case may be, that he will diligently, faithfully and truly execute and discharge the duties of an assessor, and will faithfully and impartially value all property, which he shall be appointed to value, according to the best of his skill and judgment, at its full cash value, as if the same were clear of all incumbrance, and that he will perform and fulfill all the requisitions of this act, as far as the same shall appertain to the proper duties of his appointment, which said oath, or affirmation, shall be administered by any justice of the peace of said county, and a memorandum of the same shall be recorded among the proceedings of the commissioners of said county.

Oath required

Sec. 3. *And be it enacted*, That no person whose property shall not be assessed to the amount of fifty dollars, shall be liable for, or chargeable with any tax, assessment or charge to be imposed, in virtue of this act.

Persons not assessed to \$50, exempt from taxation

Sec. 4. *And be it enacted*, That the said assessors shall make out separate and distinct returns and certificates of the lands and negroes, and the value of all other taxable property, which returns and certificates shall be recorded separately in a well bound book, to be provided for the purpose, for each district.

Separate returns of land, negroes, and other property

To be recorded

Sec. 5. *And be it enacted*, That any person owning property, real or personal, or having charge of such, as guardian or agent, shall deliver to the said assess-

Owners, &c shall give full account of the property