

PHILIP F. THOMAS, ESQUIRE, GOVERNOR. 1847.

missioners or appeal tax court, as the case may be, to make him or her an allowance or deduction on account of the sale, transfer, alienation, loss, destruction or removal of any property, or the collection or payment of any public or private security for money, it shall be the duty of the said levy court, commissioners or appeal tax court to interrogate such person on oath in reference to the said property or security and the disposal of the same, and especially to require him or her to whom said property has been sold or transferred the amount of the purchase money or the money collected and paid, and how the same has been invested, and it shall also be the duty of said levy courts, commissioners or appeal tax court to interrogate the said person on oath in reference to any acquisitions or investments made by the said person and not already assessed, and the amount of all such acquisitions and instruments, in whatever description of security shall be added to the assessable property of the person so applying and charged accordingly, and if the said person refuse to answer the interrogatories proposed as aforesaid no allowance or deduction shall be made on his or her assessment.

SEC. 16. *And be it enacted*, That the powers and duties of the collectors and deputy collectors under the forty-third section of the act to which this is a supplement, and the act of December session eighteen hundred and forty-one, chapter one hundred and sixteen, section six, are hereby declared to extend to the valuation and assessment of all property which may have been created, acquired or accumulated since the original valuation under the act to which this is a supplement, or which may be hereafter created, acquired or accumulated, and of all buildings, improvements and works erected or made since said original valuation, or which may hereafter be erected or made, and the levy courts and commissioners of the several counties and Howard district are hereby authorised to allow to the said collectors such compensation as they may deem proper for the performance of their duties as assessors, to be levied with other county charges.

SEC. 17. *And be it enacted*, That every collector and deputy collector before proceeding to execute the duties imposed upon him by law, 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 upon me by the act for the