

SEC. 13. *And be it enacted,* That whenever any person shall offer to pay his or her taxes, it shall be the duty of the treasurer of the district to inquire of them what improvement they have made, and what assessable property they have accumulated, since the last assessment was made, so that the same may be added to the assessment, and if the said treasurer deems it necessary, he may take the answers of said parties under oath, and any tax payer refusing to make such statement, shall be deprived of all benefits resulting from the provisions of this act.

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Treasurer to inquire with regard to improvements

SEC. 14. *And be it enacted,* That it shall be the duty of the sheriff to ascertain from all the tax payers from whom he may collect the taxes, and take a memorandum of all accumulation of assessable property of every kind, and make return of the same to the said board of commissioners, according to the existing laws, which require the present collectors to do the same.

Sheriff to conform to laws as collectors

SEC. 15. *And be it enacted,* That the said treasurer and sheriff, in making their quarterly deposits with the treasurer of the State, according to the provisions of the ninth section of this act, and also in their monthly payments to the board of commissioners, shall make and sign an affidavit, in due form of law, before some justice of the peace for Howard district, which said affidavit shall state the amount paid, that the amount as stated is a true account of all the State or district taxes received by him or them for the quarter or month, as the case may be, then ending, his legal commission excepted.

Oaths required

SEC. 16. *And be it enacted,* That the clerk to the board of commissioners for Howard district, at the time this act shall take effect, shall be and he is hereby declared to be the treasurer and clerk for said district, until the next general election shall take place; *provided,* he shall comply with the requisitions of the second section of this act.

First treasurer

Proviso

SEC. 17. *And be it enacted,* That all acts or parts of acts conflicting with the provisions of this act, be and the same are hereby repealed.

Inconsistent acts/repealed.

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PHILIP F. THOMAS, GOVERNOR  
WILLIAM H. THOMAS, CLERK  
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