

CHAP. 337.

Persons when required, to give statement of property under his care or management, from his own.

Discovery of owners of vessels.

Forfeiture for neglect or refusal to render statement of property, &c.

Abatements.

SEC. 12. *And be it enacted,* That for the discovery of all other property liable to assessment, every person, when required thereunto by the assessors of the assessment district in which his or her property, or the property under his or her care lies, shall give a full and particular account or statement in writing thereof, to such assessors, distinguishing in such account or statement, the particular property which may be under his care or management, from his own; which said account or statement shall be under the oath or affirmation of such person, to be administered by one of the said assessors, and such property, or such parts thereof as said assessors shall require, shall, if practicable, be produced before the said assessors for their inspection and valuation; and for the discovery of the owner or owners of any vessel liable to assessment, it shall be the duty of the captain or master, or other person having charge thereof, when he shall be thereunto required, to produce the papers of such vessel to said assessors, and to give such other information, on oath or affirmation, as may be in his power, in relation to the ownership thereof.

SEC. 13. *And be it enacted,* That if any person shall wilfully refuse, or, after twenty days notice, shall neglect to render any such statement or account of his or her property or effects, or any part thereof, as by this act, he or she is required to furnish upon the requisition of the assessors of the proper assessment district, he or she shall forfeit a sum not less than fifty nor more than five hundred dollars, and the said assessors shall thereupon, upon their own knowledge, and on the best information they can obtain, value the property of such person to the utmost sum they believe the same to be worth in cash; and in their return of said valuation, they shall certify the refusal or neglect of the owner of such property, and the county commissioners of the county, or the appeal tax court of Baltimore city, as the case may be, shall assess such person according to the sum so returned, and the same shall be considered as the assessment; and if any person shall give a false or partial account or statement of any property under his or her management, in his or her possession, with intent that the payment of the just assessment or rate of tax on any property may be avoided, such person shall forfeit a sum not less than fifty nor more than five hundred dollars.

SEC. 14. *And be it enacted,* That in all cases where abatements from tax levied under this or any other act of the General Assembly, shall be demanded on account of removal of residence from one county to any