

other county of this State, or to the city of Baltimore, or from the said city to any county as aforesaid, it shall be the duty of the appeal tax court of said city, or the county commissioners of the county where such abatement may be claimed, to grant the same; *Provided*, that the person so claiming, shall present an office certificate, signed by the judges of said appeal tax court, or by the commissioners of the county, to which such person shall state that he has removed, which certificate shall signify that he or she has actually changed his or her residence, and has been duly assessed on the books of the same, and the abatement claimed shall thereupon be made to the amount, and no more, so certified to by said county commissioners or appeal tax court.

CHAP. 337.

Proviso.

SEC. 15. *And be it enacted*, That if any person, who ought to be assessed by virtue of this act, shall, by removing his or her effects from the county or city where they ought to have been valued, or shall, by any fraud or device, escape assessment, and the same be proved before any justice of the peace of the county or city where such person resides, at any time within one year after the said property ought to have been valued, every such person charged in the county or city where he or she is found, with the sum which he or she ought to have been rated at by this act, and the same shall be collected from such person by the collector of the county or city, where he or she shall be found; and such person being thereof convicted in the Circuit Court of the county in which he or she may reside, or in the Criminal court of Baltimore, as the case may be, shall forfeit a sum not exceeding one thousand dollars.

Removal of effects.

SEC. 16. *And be it enacted*, That if any person when called on by the assessors to ascertain the quantity, and appraise the value of his or her personal property, which cannot without great inconvenience and delay be assessed by the assessors, other than negroes, will make oath or affirmation, and subscribe the same before some one of the said assessors, that the actual worth of such personal property, other than negroes, as aforesaid, does not exceed the sum to be specified in such oath or affirmation; in such case, the said assessors shall not make or return any other account or valuation of such personal property, other than negroes, of such person, than is specified in such oath or affirmation, and such person shall not be assessed, rated or taxed upon or for any greater amount of such personal property, other than negroes, than is specified in such oath or affirmation.

Personal property, other than negroes.