

“Sec. 5. And be it enacted, That if any one or more of the assessors directed to be appointed by this act, shall die, resign or refuse to serve, such vacancy or vacancies shall be filled as soon thereafter as may be, by the levy court, commissioners or mayor and city council of Baltimore, as the case may be; and if any person appointed assessor as aforesaid, who shall have accepted of his appointment, shall neglect to make the required returns, certificates and authentications, agreeably to this act, he shall for every such neglect, forfeit a sum not exceeding five hundred dollars.

“Sec. 6. And be it enacted, That it is hereby declared and made to be the duty of each and every person whose salary, emolument, income or profit is made taxable by this act, to furnish, when required so to do by the assessor of the district in which such person resides, a particular, full and correct statement of the same; which said statement, if required by the assessor, shall be made under the oath or affirmation of such person, to be administered by said assessor; and if any person shall refuse, or after ten days notice, shall neglect to render an account of such salary, emolument, income or profit, such person so offending shall forfeit and pay a sum not exceeding one thousand dollars; and the said assessor shall thereupon on his own knowledge or the best information he can obtain, value such salary, emolument, income or profit, to the full amount of what he believes the same to be worth; and if any person shall give in a false or partial account of his salary, emolument, income or profit, with an intent to defraud, such person shall forfeit and pay a sum not exceeding one thousand dollars.”

Insert after the word “names” in the 6th line of the 7th section the words “and residence.”

Strike out in the 3d line of the 8th section the words “the act whose title has been recited in the 5th section of this act,” and insert “an act entitled, an act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of the State, passed at March session 1841, ch. 23, be and the same.”

Insert after the word “September” in the 17th line of the 8th section the words “or as soon thereafter as practicable;” and after the word “names” in the 20th line the words “and residence.”

Insert after the 9th section as an additional section the following:

“Sec. 10. And be it enacted, That the salary, emolument, income and profit of each assessor shall be valued by the levy court or commissioners of the proper county or district, or by the appeal tax court at the time for hearing and determining appeals as aforesaid, in the same manner, and subject to the like restrictions and regulations as other persons whose salary, emolument, income or profit is required to be valued by the assessors.”

Insert the word “or” between the words “court” and “commissioners” in the 7th line of the 11th section; and strike out in