

4. For the oath directed to be taken by the commissioners of the tax before they act, see *oath of office, art. 36.*

5. If any one of the commissioners aforesaid shall die, resign, refuse, neglect or be rendered incapable to act, by removal out of the county or otherwise, the remaining commissioners, or a majority of them, may appoint some other in the place of the person who shall die, &c. and if any three or more of the said commissioners shall die, &c. the governor, with the advice of the council, may appoint some person or persons in his or their place, so as to make up the number of 3 commissioners, and they shall fill up the remaining vacancies in manner aforesaid; and the said commissioners shall continue to act until their powers shall be superseded by some future act of assembly—*ibid.* § 5.

6. The commissioners of the tax shall meet, at the place where the county courts are usually held in their respective counties, on the 20th day of Jan. 1798, or as soon thereafter as they may have notice of this act, and as often after as shall be necessary; and at their said meeting, shall appoint a clerk, and also divide their several counties into districts, of not less than two nor more than ten districts in any one county, and not less than two large or 3 small hundreds in any one district, according to the population and extent of the county, and shall appoint, in each district, one sensible and active person, an inhabitant of their county, to be assessor of the real and personal property in each district; and the said commissioners shall enter in a book to be kept for that purpose, the name of the person appointed assessor in each district, and shall immediately after such choice, appoint a place and day, not exceeding 10 days thereafter, (of which 5 days notice shall be given by some one of the commissioners to each assessor,) for the said assessors to appear before them, and at their appearance, the said commissioners shall openly read, or cause to be read, such parts of this act, and the act to ascertain the value of the land in the several counties of this state for the purpose laying the public assessment, as relate to their duty, and shall advise them in what manner to make their assessment, and in what form to return their certificates thereof; and how to perform the several duties required of them by this and the before mentioned act, according to the true meaning thereof; and the said commissioners shall appoint a place and day, between the 1st and 20th days of May next, for the said assessors to appear and bring in writing the several valuations of property in their respective districts.—*ibid.* § 6.

7. The commissioners of the tax for the city of Baltimore shall appoint an assessor or assessors to value all the property lying in the precincts of the city of Baltimore, in the same manner, and by the same rules, as the property in said county, and the return or returns of such valuation shall be made to the commissioners aforesaid, and not to the commissioners of the city of Baltimore.—*ibid.* § 7.

8. The