

C H A P.  
LXXI.

shall, for every such neglect, forfeit a sum not exceeding fifty pounds current money; and if any person, appointed an assessor, shall not appear at the time appointed, or shall appear and refuse to serve, the said commissioners, or a majority of them, shall appoint, by warrant under their hands, some other person, qualified as aforesaid, as an assessor, in the room of the person so making default or refusing to serve; and if such person shall also make default, or refuse to act, they may proceed to a new appointment, in like manner, and as often as necessary, until the vacancy be supplied; and if any assessor shall die, or be rendered incapable to act, before he shall have fully completed his valuation, the said commissioners shall, by warrant under their hands, nominate some person, qualified as aforesaid, to be assessor in the room of the assessor so dying, or rendered incapable to act, and the said commissioners, or a majority of them, shall, immediately thereafter, send such warrant to the person so nominated assessor.

Commissioners for Balt.  
town to meet,  
&c.

**XVIII. And be it enacted,** That the commissioners herein before named and appointed for Baltimore-town, or the major part of them, shall meet at some convenient place in the said town, to be appointed by them, at the several and respective times herein before mentioned and prescribed for the meetings of the commissioners of the several counties; and the said commissioners for Baltimore-town, or the major part of them, shall then and there execute the several powers and duties committed to and required of the commissioners of the several counties by this act, and shall be liable to the same penalties for omissions or neglect of duty as are imposed by this act on the commissioners of the several counties.

And appoint  
a clerk, &c.

**XIX. And be it enacted,** That the commissioners of the tax for Baltimore-town shall meet at some convenient place in the said town at the time aforesaid, or as soon thereafter as they may have notice of this act, and then and there appoint a clerk, and one or more sensible and active persons, inhabitants of the said town, and having property therein as aforesaid, to be assessor or assessors of the real and personal property in the said town; and the said commissioners shall meet on the first day of May next, at such convenient place in the said town as they shall appoint, for hearing and determining appeals, and shall sit twenty days thereafter (if necessary) for the purpose aforesaid, and shall hear and determine all such complaints as may be made to them by any person apprehending himself aggrieved by the valuation to be made as aforesaid.

Oath of assessor,  
&c.

**XX. And be it enacted,** That every assessor shall, before he takes upon himself the execution of his office, take the following oath, or affirmation, as the case may be, to wit: "I, A. B. do swear, that I will well and truly execute the  
" duty of an assessor, and will faithfully, justly and impartially, value all real  
" and personal property which I shall be appointed to value, agreeably to the  
" directions of the act for the valuation of real and personal property within this  
" state, according to the best of my skill and knowledge, and therein I will spare  
" no person for favour or affection, or any person grieve for hatred, malice or  
" illwill. So help me God." Which oath, or affirmation, any of the commissioners of the tax, or any justice of the peace, may administer.

Persons to deliver an account of  
slaves, &c.

**XXI. And,** for the discovery of all slaves and their ages, **Be it enacted,** That every person owning any slave or slaves, or any person having the care and management of such slave or slaves, shall deliver to the assessor of the district in which such slaves live, when required by such assessor, an account of all slaves owned by him, or under his care and management, with the name and age of each, and such account shall be dated and signed by the person making the same; and the assessor shall view and examine each slave, and diligently inquire into his age, and return the account of the owner or person having the management of such slave, with his determination of the age, to the commissioners of the tax; and if any owner, or person having the management of any slave, shall omit to give in any slave, or wilfully lessen or increase his age, such owner or owners, or person having the management of such slave, shall pay double the tax on the real value of such slave.