

C H A P.
LXXXIX.

Their oath.

IV. **And be it enacted,** That every commissioner, appointed or to be appointed in virtue of this act, shall, before he acts as such, take the following oath, affirmation, as the case may be, to wit: "I, A. B. do swear, or solemnly, sincerely and truly declare and affirm, that as commissioner for _____ county, or the city of Baltimore, I will, to the best of my skill and judgment, execute the duties of the said office diligently and faithfully, according to the directions of the act for the valuation of real and personal property within this state, passed at November session, seventeen hundred and ninety-seven, and the directions of the act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, passed at November session, seventeen hundred and eighty-five, without favour, affection or partiality; and that I will do equal right and justice, according to the best of my knowledge, in every case in which I shall act as commissioner."

How vacancies are to be filled.

V. **And be it enacted,** That 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, resign, refuse, neglect, or be incapable to act; and if any three or more of the said commissioners shall die, resign, refuse, neglect, or be incapable to act as aforesaid, 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 three 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remaining vacancies in manner aforesaid; and the said commissioners shall continue to act until their powers shall be superseded by some future act of assembly.

Duty of commissioners.

VI. **And be it enacted,** That the commissioners of the tax shall meet, at the place where the county courts are usually held in their respective counties, on the twentieth day of January, seventeen hundred and ninety-eight, or as soon thereafter as they may have notice of this act, and as often after as shall be necessary; and the said commissioners, 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 three 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 ten days thereafter, (of which five 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 of 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 also appoint a place and day, between the first and twentieth days of May next, for the said assessors to appear and bring in writing the several valuations of property in their respective districts in pursuance of this act.

An assessor to be appointed, &c.

VII. **And be it enacted,** That the commissioners of the tax for the county of Baltimore shall appoint an assessor or assessors to value all the property lying within 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 valuations shall be made to the commissioners aforesaid, and not to the commissioners of the city of Baltimore, any thing in the aforesaid act to ascertain the value of property in the several counties of this state for the purpose of laying the public assessment to the contrary notwithstanding.