

C H A P. XCII. major part of them, shall then and there execute the like 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. XII. AND BE IT ENACTED, That the commissioners of the tax for the city of Baltimore shall meet, at some convenient place in the said city, 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 city, to be assessor or assessors of the real and personal property in the said city; and the said commissioners shall meet on the first Monday of June next, at such convenient place in the said city 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. XIII. 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, or affirm, 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 commissioners and 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 ill will;" 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. XIV. AND 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, when required, an account of all slaves owned by him or her, or under his or her care or 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 or her age, if necessary, 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 or her 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.

And all other property, &c. XV. AND BE IT ENACTED, That every person, when required by the assessors of the district in which his or her real and personal property, or the property under his or her care and management lies, shall give in to such assessor a full and particular account of all his or her real and personal property in the same district, and of all real and personal property in his or her possession, or under his or her care and management, liable to assessment, and the name of the person to whom the same belongs; and if any person shall refuse, or after reasonable and convenient notice shall neglect, to render such account, he or she shall forfeit a sum not exceeding fifty pounds current money for such refusal or neglect; and the assessor shall, on his own knowledge, or the best information he can obtain, value the property of such person to the utmost sum he believes in his conscience the same may be worth in ready money, and shall certify to the commissioners of the tax the property so valued, and also the refusal or neglect, and the said commissioners shall double the assessment of such person, and the same shall be collected as the public assessment; and if any person shall give in a partial account of his or her said real or personal property under his or her care and management, or of the property in his or her possession, with intent that the payment of the assessment or rate on any property omitted may be avoided, such person shall forfeit the value of the property omitted, to the use of the county.

Duty of assessor. XVI. AND BE IT ENACTED, That every assessor shall inform himself, by all lawful ways and means, of all real and personal property in his district, (except as before excepted,) and shall, immediately on such information, proceed to value such property agreeably to the directions of this act, and shall bring with him, at the time and to the place appointed by the commissioners for his appearance, a certificate in writing, of the particulars of all real and personal property in his district, and of his valuation of the personal estate, and of such real estate as he shall be directed to value by the commissioners, in which shall be expressed the number of slaves of each description within this act, and the weight of plate, and the value of each of the above species of property, and all other real and personal property, and the value thereof, and the amount of the value of the