

1812.

the person to whom the same shall belong, and his family for the year, and plantation utensils, the working tools of mechanics and manufacturers actually and constantly employed in their respective occupations, wearing apparel, goods, wares and merchandise, and all home made manufactures in the hands of manufacturers, all ready money, all grain and tobacco, and all licensed vessels whatsoever, shall be valued agreeably to the directions of this act, and shall be chargeable according to such valuation with the public assessment.

2. AND BE IT ENACTED, That five sensible, discreet, and experienced persons, shall be appointed in each county of this State, who shall be commissioners of the tax, and they, or any three or more of them, shall be commissioners for the county for which they shall severally be appointed; and five persons as aforesaid shall be appointed and called commissioners of the tax for the city of Baltimore; and no commissioner of the tax shall be entitled to receive more than one per diem allowance for the same days attendance.

Commissioners of the tax shall be appointed.

3. AND BE IT ENACTED, That every commissioner appointed in virtue of this act, shall, before he acts as such, take the following oath or affirmation as the case may be, to wit: "I 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 this act, 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 favor, 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."

Oath of the commissioners.

4. 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, of the several counties of this state respectively, shall immediately, or as soon as they conveniently can, proceed to fill up such vacancy or vacancies, and shall thereupon signify to such person or persons, the appointment by them made in writing; and the said commissioners

Vacancies.