

CHAP. 337. day of June next, after the passage of this act, and then and there proceed to the consideration of this act, and the instructions which the Comptroller is hereby directed to prepare for them, in regard to the manner in which the duties hereby imposed on them, shall be executed.

Duty of assessors to be present at assessment.

SEC. 7. *And be it enacted*, That it shall be the duty of the assessors appointed by authority of this act, for any assessment district, or a majority of them, to be present at the valuation and assessment of each and every variety of property directed to be assessed and valued by this act, in such assessment district; and in case the said assessors shall disagree, the assessment or valuation shall be fixed and determined by a majority of said assessors, and if the majority cannot concur in the assessment or valuation, it shall be the duty of each of the said assessors to report to the county commissioners of the county, or to the appeal tax court of Baltimore city, the assessment and valuation made by him, with his reasons in writing for the same; and the said county commissioners, or appeal tax court, shall proceed to value and assess the said property, and said valuation shall have the same effect, as if made by the assessors.

Disagreement.

Forfeiture for neglect.

SEC. 8. *And be it enacted*, That if any person appointed assessor as aforesaid, and who shall accept his appointment, shall fail or neglect to make the required returns, certificates and authentications, agreeably to this act, he shall forfeit for every such neglect, a sum not exceeding five hundred dollars.

Duty of assessors to inform themselves of all property.

SEC. 9. *And be it enacted*, That it shall be the duty of the said assessors, or a majority of them, in their several assessment districts, to make diligent inquiry and inform themselves by all lawful means, of all the property in their respective districts, liable to assessment, and to value the same at the full cash value thereof, and all property owned by residents of this State, and not permanently located elsewhere within the State, shall be assessed to the owner in the county or city where he or she may reside; and they shall specify in their returns, to be made as hereinafter provided, as far as may be practicable: First, the name of the tracts or parcels of land, or other description thereof, owned by each individual, with the quantity of acres therein, and the value thereof; Second, the negro slaves, classifying them according to their sex and ages: first, male slaves, under the age of twelve years, their number and aggregate value, estimating each slave of this class at seventy-five dollars; second, male slaves, from twelve to twenty-one years of age, their number and aggregate value, estimating this class at two hundred

Specifications.

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