Kelley; for assessment district number three in Carrol county, George W. Manro, Benjamin Yingling and William Yohn; for assessment district number one in Frederick county, Zachariah T. Windsor, James Brunner and Lawrence J. Brengle; for assessment district number two in Frederick county, Thomas C. Brashear, Samuel Willhide and John D. Gaither; for assessment district number three in Frederick county, John P. Zimmerman, Robert Annan and Wilson Hays; for assessment district number four in Frederick county, George Bowlus, Thomas J. Claggett and Patrick McGill, jr.; for assessment district number one in Washington county, John Miller of John, John M. Rohrer and Samuel Newcomer; for assessment district number two in Washington county, Jacob Dellinger, Jacob Brewer of P. and John D. Hart; for assessment district number three in Washington county, Jacob Kausler, George Shiess and George Shaeffer; for assessment district number one in Baltimore city, John W. Randolph, Henry R. Lauderman and Francis Monmonier; for assessment district number two in Baltimore city, George Grape, and William Johnson and Samuel D. Legrand; for assessment district number three in Baltimore city, Nicholas Brewer, Hugh Bolton and John Finley; for assessment district number four in Baltimore city, Phillip Muth, jr., John Patterson and Matthew Shaw; for assessment district number five in Baltmore city, Hamlett Duvall, James Curley and James George; and for assessment district number six in Baltimore city, Rezin Wright, Abraham G. Coale and Walter Ball.

Oath to be taken by assessor.

SEC. 4. *And be it enacted*, That every assessor appointed in virtue of this act, before he acts as such, shall 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 assessor for county, district or city, (as the case may be) 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, entitled an act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of the State, without favor, affection or partiality; and that I will value all property which I may be appointed to value, according to the best of my judgment, at its full cash value; which said oath or affirmation, properly attested by the justice or other person before whom the same shall have been taken, shall be filed by the assessor with the clerk of the levy court or commissioners of the proper county or Howard district, or in case the same shall be taken by an assessor appointed for the city of Baltimore, with the Register of said city.

Oath to be filed.

Assessors to assemble at places of holding county courts.

SEC. 5. *And be it enacted*, That the said assessors shall assemble at the places where the county courts are usually held for their respective counties, and Howard district in Anne

Arundel county, and for the city of Baltimore at the city hall, on the last Tuesday of April next after the passage of this act, and then and there proceed to the consideration of this act, and the instructions which the Treasurer for the Western Shore is hereby directed to prepare for them in regard to the manner in which the duties hereby imposed upon them shall be executed.

Required to be present at valuation.

SEC. 6. *And be it enacted*, That it shall be the duty of the assessors appointed in and by authority of this act for any county or 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 county or 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 the said assessors to report severally to the appeal tax court hereinafter provided for, or to the levy court or commissioners of the county, or Howard district, in which they are appointed, as the case may be, the assessment and valuation made by such assessors, with his reasons in writing for the same; and the said appeal tax court hereinafter provided for, or the levy courts or commissioners, as the case may be, shall proceed to value and assess the said property, and said valuation shall have the same effect as if made by the assessors.

In case they disagree.

Vacancies.

SEC. 7. *And be it enacted*, That if any one or more, or all of the said assessors appointed for any county or district shall die or resign or refuse to serve, or shall neglect to attend at the place and on the day hereinbefore appointed, and for two days thereafter, it shall be the duty of the mayor and city council of Baltimore, or the levy court or commissioners of the counties, or Howard district, where such death, resignation, refusal or neglect may occur, to appoint some suitable person or persons to fill said vacancy or vacancies; and to remedy the inconvenience which might otherwise be occasioned, the mayor and city council of Baltimore, and the levy courts or commissioners of the several counties, and of Howard district in Anne Arundel county, shall be and they are hereby directed to assemble at the several places of meeting in their respective city, counties and district, on the last Thursday of April after the passage of this act, for the purpose of supplying said vacancy or vacancies; and it is hereby declared that the failure of any assessor hereby appointed to file a certificate of his having taken the oath or affirmation hereby prescribed to be taken by him with the register of the city of Baltimore, or clerk of the levy court or commissioners of the proper county, or Howard district, before such meeting of the mayor and city council, levy court or commissioners, shall be deemed and taken to be sufficient evidence of a refusal to

If certificates of oath be not filed.