serve to warrant such appointment; and upon a vacancy or vacancies occurring at any time thereafter in any board of assessors, the same shall be supplied by appointment as provided for in the case of city officers, if in the city of Baltimore, or by the levy court or commissioners of the county or district where such vacancy or vacancies shall occur.

Assessor failing to make return subject to a fine.

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

Their duty to inform themselves of all property liable to be assessed.

SEC. 9. *And be it enacted*, That it shall be the duty of the said assessors in their several counties and districts respectively, to make diligent enquiry and inform themselves by all lawful ways and means, of all the property in their respective counties and districts, of every description whatsoever, which shall be liable to assessment under the provisions of this act, and to value the same in the names of the owners thereof respectively, at the full cash value thereof; and all property owned by persons residents of this State, and not permanently located elsewhere within this State, shall be valued to the owner in the county, district and city wherein he or she may reside; and they shall specify in their returns to be made as hereinafter mentioned, as far as may be practicable:

Return required to be made.

1. The names of the tracts or parcels of land, or other description thereof, owned by each individual, with the quantity of acres therein, and value thereof.

2. The negro slaves, classifying them according to their ages, as follows: the negro slaves under the age of fourteen years, their number and aggregate value; the male slaves from fourteen to forty-five years of age, their number and aggregate value; the male slaves from forty-five years of age and upwards, their number and aggregate value; the female slaves from fourteen to thirty-six years of age, their number and aggregate value; the female slaves from thirty-six years of age and upwards, their number and aggregate value.

3. Stock in trade, its general description and value.

4. Public securities liable to valuation, particularly specified with their respective values.

5. Bank stocks and other stocks, particularly specified, with their respective values.

6. Private securities
7. Live stock
8. Household furniture
9. Plate
10. Gold and silver watches
11. Property of other descriptions

} The aggregate value of each.

Owners, &c. to furnish information relative to land, &c.

SEC. 10. *And be it enacted*, That the said assessors shall have power and authority, whenever they shall think necessary, to require the owners, possessors or claimants of lands

within their respective counties or districts, to furnish such information with regard to the number of acres and location of said lands, as may be necessary to enable them to ascertain the value thereof, the same if required by the said assessors to be under oath or affirmation, of such person or persons, to be administered by some one other of said assessors.

Account of slaves to be given assessors.

SEC. 11. *And be it enacted*, That any person owning any slave or slaves, or any person having the care and management of such slave or slaves, shall deliver to the assessors of the county or district, in which such slave or slaves shall live, whenever required thereunto by such assessors, a full and true account of such slave or slaves owned by him or her, or under his or her care or management, with the name and age of each, and the same shall be signed by such person, and if required by the assessors, verified by the oath or affirmation of such person, to be administered by one of said assessors, and the said slave or slaves shall be produced, if required, before the said assessors, to be viewed and examined and valued by them; but if any slave or slaves shall, upon such view and examination, be incapable to labor from old age or any other infirmity, they shall be exempt from taxation.

On oath, if required.

If slave be incapable to labor.

Account to be given by owner of property.

SEC. 12. *And be it enacted*, That for the discovery of all other property liable to assessment, every person when required thereunto by the assessors of the county or district, in which his or her property, or the property under his or her care or management lie, shall give a full and particular account thereof to such assessors, both as owner and possessor, in any and every case whatever, distinguishing in such account the particular property which may be under his care and management, from his own; which said account, if required by the said assessors, shall be under the oath or affirmation of such person, to be administered by one of the said assessors, and such property or such parts thereof as the said assessors shall require, shall, if practicable, be produced before the said assessors for their inspection and valuation; and for the discovery of the owner or owners of any vessel liable to assessment under the provisions of this act, it shall be the duty of the captain or master or other person having charge thereof, when he shall be thereunto required, to produce its papers to said assessors and give such other information on oath, as may be in his power, in relation to the ownership of said vessel.

In case of refusal to give such account.

SEC. 13. *And be it enacted*, That if any person shall refuse, or after twenty days notice, shall neglect to render any such list, statement or account of his property or effects, or any part thereof, as by this act he is required to furnish, upon the requisition of the assessors of the proper county or district, he or she shall forfeit a sum not exceeding one thousand dollars; and the said assessors shall thereupon, on their own knowledge, and on the best information they can obtain, value

To forfeit not over $1,000.