

to be the case, they shall cause the assessors of the district where such incorporated company has its place of business, or its property lies, as to them shall seem most proper, to assess its capital stock to an amount equivalent to the value of all its property.

SEC. 7. *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 before some person authorized by law to administer oaths, as the case may be, to wit: "I, —— do swear (or solemnly, sincerely and truly declare and affirm,) that as assessor for the assessment district, composed of ——, 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 to provide for the general valuation and assessment of property in this 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, not looking to a forced sale;" which said oath or affirmation, properly attested by the justice or other persons before whom the same shall have been taken, shall be filed by the assessor with the clerk of the county commissioners of the proper county, or in case said oath is taken by one of the assessors appointed for Baltimore city with the Register of said city.

Oath.

Shall be filed.

SEC. 8. *And be it enacted*, That if any person, so appointed assessor, shall neglect to file the said oath or affirmation with the said clerk or register within fifteen days from the notice of his appointment, it shall be considered that such person has refused to act under his appointment, and thereupon the clerk to the county commissioners, or the Register of the City of Baltimore, where such failure shall occur, shall immediately notify the Governor thereof, who shall make a new appointment to fill such vacancy; and whenever thereafter a vacancy shall occur in any board of assessors for any of the districts of this State, said vacancy shall be certified to by the clerk or register, as aforesaid, to the Governor, who shall cause such vacancy to be supplied by a new appointment to be made by him.

Neglect to file.

Notify the Governor