

1872, ch. 249.

109. The auctioneer making such returns, at the time of making the same shall take before some justice of the peace, or judge of a court of record, the following oath: "I, —, do solemnly and sincerely swear that the account now exhibited by me, and to which I have subscribed my name, contains a just and true account of all the goods, wares and merchandise, and property of every kind, sold or struck off by me at public sale, or sold at private sale, on the days of my public auctions, or sold or struck off as aforesaid by my co-partner or co-partners, (if any there be,) or by others in my name, or under my direction, and in my actual and *bona fide* employment, (as the case may be,) and the days upon which the same were respectively sold; that I have examined the entries of all sales mentioned in said account in the books kept by me for that purpose, and I fully believe this account to be correct; and further, that I have, during the time mentioned, conformed in all things to the provisions of the law relating to auctions in Baltimore city, according to the best of my knowledge and belief, so help me God." And he shall cause a certificate of the fact that he has taken such oath, duly signed by said justice or said judge, and a certificate of the clerk of the superior court of Baltimore city, of the official character of said justice when signed by him, to be annexed to said return; and no account or return of sales, as provided to be made and rendered in the preceding section, shall be deemed or held to be "a true and particular account," within the meaning of said preceding section, unless the oath herein provided is made and annexed to such account or return of sales; and the auctioneer refusing or neglecting to make and to annex such oath shall be liable to be proceeded against as if he had not made and rendered any account or return of sales as required by law.

Ibid.

110. If any auctioneer shall refuse or neglect to transmit to the State treasurer a duplicate of the record of his recognizance as before required, or shall neglect or refuse to render an account of sales to the comptroller of the city of Baltimore quarter-yearly, or shall refuse or neglect to transmit a duplicate copy of such account to the comptroller of the State, within the time or times