

CHAP. 113.

Agents,
assessors and
clerks
appointed.

required by the sections of this Article to be made in the year eighteen hundred and ninety-eight, shall not take place or be made until the year nineteen hundred and six, when the same shall be taken and made under the orders and direction of the said respective Boards of County Commissioners, as well as the additional powers conferred by this Article, which are hereby intended to be made, and are made full and ample for that purpose, and said listing shall also be made every six years thereafter. All the penalties and requirements prescribed in this Article, both as to owners of property and assessors, or clerks appointed by the respective Boards of County Commissioners, and the said boards themselves, whether sitting to hear appeals or otherwise, shall be in force, and apply to all assessments and valuations made by said assessors or County Commissioners at any time under this Article, and particularly to the listing of personal property in the year nineteen hundred and six, and every six years thereafter, so far as the same may be applicable and practicable. There shall always be an appeal to the Board of County Commissioners from the acts of all assessors or agents appointed by them hereunder, or others authorized to act as assessor under the laws of this State.

Appeal may
be taken.

Assessors
appointed.

192 B. The County Commissioners of the respective counties shall appoint such number of assessors to make the assessments, or relisting of personal property herein provided for, for each county, as they may deem necessary for the purpose, who shall be residents of the county for which they are appointed, of the full age of twenty-one years, and of sound judgment and discretion. Such assessors are authorized to administer oath or affirmation to any person or officer making the returns prescribed by the preceding section in as full and ample manner as is prescribed by section 176 of this Article; also to administer any affidavit, oath or affirmation to any person in pursuance of the execution of their duties as assessors, as may be convenient and necessary to enable them to make the assessments or re-listing of property under this Article, said affidavits not to be charged for. And section 175 of this Article in relation to returns to assessors shall be applicable to the relisting and assessment of personal property now or hereafter to be made.

Administer
oaths.

Not
affected or
invalidated
by this Act.

192 c. That all acts done in any of the counties of this State in reference to carrying out the provisions of said section 192 A, chapter 275 of the Acts of 1893, in reference to re-valuation or re-listing of personal property and the appointment of agents, assessors or clerks in connection therewith, shall not be in any way affected or invalidated by this Act, but the same