

manner in which he shall perform his duties shall merit such addition. CHAP. 130.

Sec. 3. *And be it enacted*, That it shall be the duty of the said assessors, and they shall be directed by the Commissioners to value all real and personal property of every kind and description within their respective districts, and to specify in their lists of such valuation in every case where they can ascertain it, the owner of all property by them valued, and whether the same is, or is not claimed to be exempt from taxation under any law or usage of this state, and they shall extend in a distinct and separate column the valuation of all property exempt, or claimed to be exempt from taxation, and after the return of the lists of valuation by the assessors to the Commissioners, it shall be the duty of the Commissioners to examine carefully the list of property returned as exempt or claimed to be exempt from taxation, and when they have any doubt as to the right of exemption, may require any person having charge of or interest in any property claimed to be exempt, to shew cause why the same should not be placed on the assessment list of the county as liable to taxation; and they shall cause to be placed on such assessment list, the valuation of all property which they shall not be satisfied is exempted by some law of the state from taxation.

Commissioners to examine and correct returns.

Sec. 4. *And be it enacted*, That all property shall be valued by the several assessors at its true and full worth as if estimated for the payment of a just debt by a solvent debtor, and it shall be the duty of the Commissioners so to direct the assessors; and the commissioners shall have the power, and it shall be their duty whenever they shall have cause to believe that any property has not been valued at its full worth according to the true intent of this act, to have the same revalued by such person as shall be appointed by them, or to require the owners to attend before them, and shew cause why the valuation of such property should not be increased, and to increase the valuation thereof as shall appear to them on investigation to be just.

Direct assessors.

Revalue.

Sec. 5. *And be it enacted*, That every assessor before he proceeds to act shall take an oath or affirmation, that he will justly and impartially according to the best of his judgment and information value all property, real, personal and mixed, in the assessment district of Baltimore county of which he has been appointed assessor, which shall come to his knowledge, or of which he shall be able on diligent inquiry to obtain information, and make a true and full return of such valuation to the Commissioners of Baltimore

Oath of assessors.