

to attend at the place and on the day hereinbefore appointed, and for two days thereafter, it shall be the duty of the mayor and city council of Baltimore, or the levy court or commissioners of the counties, or Howard District, where such death, resignation, refusal or neglect may occur, to appoint some suitable person or persons to fill said vacancy or vacancies; and to remedy the inconvenience which might otherwise be occasioned, the mayor and city council of Baltimore, and the levy courts or commissioners of the several counties, and of Howard District in Anne Arundel county, shall be and they are hereby directed to assemble at the several places of meeting in their respective city, counties and district, on the last Thursday of April after the passage of this act, for the purpose of supplying said vacancy or vacancies; and it is hereby declared that the failure of any assessor hereby appointed to file a certificate of his having taken the oath or affirmation hereby prescribed to be taken by him with the register of the city of Baltimore, or clerk of the levy court or commissioners of the proper county, or Howard District, before such meeting of the mayor and city council, levy court or commissioners, shall be deemed and taken to be sufficient evidence of a refusal to 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.

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.

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

If certificate of oath be not filed

Assessor failing to make return subject to a fine

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