

MARYLAND GAZETTE.

T H U R S D A Y, J A N U A R Y 1, 1783.

An ACT to raise the supplies for the ensuing year.

FOR raising the necessary supplies for the ensuing year. Be it enacted by the General Assembly of Maryland, That the rate or assessment of fifteen shillings current money, shall be, and is hereby laid and imposed, for every hundred pounds worth of property within this state, in the same proportion for every greater or less sum; and the said rate or assessment shall be paid, collected and levied, in the manner herein after directed.

Provided, That all property belonging to this state, the United States, or either of them, or to any church, county or parish, or to any public or county school; all provisions, except live stock, necessary for the use and consumption of the person to whom the same shall belong, and his family for the year; plantation utensils; the working tools of mechanics and manufacturers, actually and constantly employed in their respective occupations; ready money; and wearing apparel; shall and are hereby excepted from any rate or assessment.

And be it enacted, That five sensible, discreet and experienced persons, shall be appointed in each county of this state, who shall be called commissioners of the tax; and they, or any three or more of them, shall be the commissioners for each county; provided that no member of the general assembly or the council, clergyman, practicing attorney or physician, sheriff, clerks of the general or any county court, ordinary keeper, mariner or inspector, shall be appointed a commissioner.

And be it enacted, That the following persons shall be and they are hereby appointed commissioners for the several and respective counties of this state, to wit: (Their names follow.)

And be it enacted, That every commissioner appointed (or to be appointed) in virtue of this act, shall before he acts as such, take the following oath, or affirmation if a quaker, menonist or dunker, to wit: "I, A. B. do swear, or solemnly, sincerely, and truly declare and affirm, that as commissioner for _____ county, 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 this act, without favour, affection or partiality; and that I will do equal right and justice, according to the best of my knowledge in every case in which I shall act as commissioner. So help me God."

And be it enacted, That every commissioner, who shall take upon himself the execution of this act, shall, during the time he shall act as commissioner, be exempt from all military duty.

And be it enacted, That if any person appointed commissioner of the tax shall refuse to serve, not having a reasonable excuse in the judgment of the county court of his county, he shall for such refusal forfeit the sum of one hundred pounds current money.

And be it enacted, That if any one or two of the commissioners for any of the counties aforesaid shall die, refuse, or be rendered incapable to act, a majority of the remaining commissioners may appoint some other in the place of the person or persons who shall die, refuse, or be incapable to act; and if any three or more of the said commissioners shall die, refuse, or be incapable to act, the governor, with the advice of the council, may appoint some person or persons in his or their place, so as to make up the number of three commissioners, and they shall fill up the remaining vacancies in manner aforesaid.

And be it enacted, That the commissioners of the tax shall meet at the place where the county courts are usually held in their respective counties, on the first Monday in February next, or as soon thereafter as they may have notice of this act, and as often after as shall be necessary; and the said commissioners, at their said meeting shall appoint a clerk, who shall be, and is hereby required, in case he has no reasonable excuse, to act as such for the ensuing year, under the penalty of twenty pounds current money.

And the said commissioners shall, and they are hereby authorized and required, to call before them the clerks of the several counties respectively, or any other person or persons who may have possession of the assessors returns, and list made out by the commissioners of the tax for the year seventeen hundred and eighty-three, and such person or persons, when called upon, is hereby required to deliver up all such returns, also the list aforesaid, and all other papers thereunto relating, under the penalty of fifty pounds current money; and the said commissioners shall, and they are hereby authorized and required, to take the said returns of property, and list made out by the commissioners, for their ground and foundation, and shall proceed to raise all the inhabitants of their several count-

ties, for their real and personal property, on the same scale, and on the same principles, that were laid down and ascertained in the act for raising the supplies for the year seventeen hundred and eighty-three, and where there is no change or alteration, by sale or purchase, or otherwise, of lands, negroes, goods and chattels, the several persons are to be rated in the same manner for the ensuing year, that they were rated the year preceding, and where they shall know, or have good reason to believe, that any change or alteration hath happened, by sale, purchase, death, or otherwise, then they, or the major part of them, shall proceed to charge the person or persons liable with the property they may respectively have acquired, or give them credit for the property they may have parted from; always regarding the scale or proportion on which others stand charged, so as to make all as nearly equal as may be.

And be it enacted, That the said commissioners, or the major part of them, where they shall be fully satisfied that any person or persons within their county already stands charged with more or less than their due proportion, in a comparative view with others residing in the same county, they are hereby authorized and fully empowered to make such change in the rate or assessment as to them may appear just and reasonable.

And be it enacted, That the several county clerks shall, and they are hereby authorized and required, to deliver the commissioners of their county a list of alienations for the year seventeen hundred and eighty-three of real property in their respective counties with all convenient speed after desired so to do, under the penalty of twenty pounds current money for every neglect or refusal.

And be it enacted, That the commissioners of the tax shall have full power and authority to meet at any other place in their respective counties that the major part of them may agree upon, and which may be by them thought more convenient to the inhabitants of the several hundreds or districts in their respective counties.

And, for the discovery of all personal property liable to assessment by this act, where the commissioners may have good reason to believe there hath been any change, Be it enacted, That every person, when required by the commissioners of the county, or by any one or more of them, in which his personal property lies, shall give in to such commissioner or commissioners a full and particular account of all his personal property in the same county, and of all property in his possession liable to assessment, and to whom the same belongs; and if any person shall refuse, or after reasonable and convenient notice shall neglect, to render such account, he shall forfeit not exceeding twenty pounds current money for such refusal or neglect; and the commissioners, or the major part of them, shall, on their own knowledge, or the best information they can obtain, value the personal property of such person to the utmost sum they believe in their conscience the same may be worth; and the said commissioners shall double the assessment of such person, and the same shall be collected at the rate by this act imposed; and if any person shall give a partial account of his personal property, or of the property in his possession, with intent that the payment of the rate on any property omitted may be avoided, such person shall forfeit the value of the property so omitted.

And be it enacted, That the following species of personal property shall be valued at the respective sums following, to wit: every male and female slave from eight to fourteen years of age, twenty-five pounds current money; and every male slave from fourteen to forty-five years of age, seventy pounds like money; and every female slave from fourteen to thirty-six years of age, sixty pounds like money; and silver plate eight shillings and four-pence like money per ounce; and the other articles of personal property shall be left to the discretion and judgment of the several commissioners, who shall estimate the same at its present actual worth in ready money, in coin, at the value ascertained and made current by law. Provided, that the said commissioners shall be at liberty, and are hereby directed, to estimate wares slaves, who are tradesmen, at such value as they may adjudge them to be worth, regarding their respective trades and their proficiency therein, and the annual value arising therefrom; and also male and female slaves under eight years of age, and male slaves above the age of forty-five years, and female above the age of thirty-six years, to a true proportioned value to male and female slaves above or under those ages; and if any slave shall not be perfect in his limbs or sight, or from the want of health, or any visible infirmity, shall be rendered incapable

to perform his usual and proper labour, the commissioners shall make a reasonable abatement, for such cause, and shall note the same in his return.

Whereas it may be just and reasonable in some cases to vary from the quantity of acres contained in the patent or deed by which the present possessor holds the same, Be it enacted, That where the commissioners shall know, or be informed, and have good reason to believe, that there is surplus land held under the patent or deed, it shall and may be lawful, and they are hereby required to call on the person to whom the land is patented, to ascertain the quantity of such land; and the said commissioners may, in their discretion, for the better ascertaining the quantity thereof, administer an oath (or affirmation if a quaker, menonist, or dunker) to such person to discover his knowledge or belief, touching the quantity of such land; and the party so to be assessed shall, and he is hereby obliged to take such oath or affirmation as aforesaid, and answer thereon as to the quantity of such land to the best of his knowledge and belief, under the penalty of fifty pounds current money for every neglect or refusal; and where any person assessed holds less than the quantity specified in the patent or deed, it shall and may be lawful for the party assessed, to ascertain the quantity by oath or affirmation as aforesaid, or otherwise to prove the same to the satisfaction of the commissioners, who shall allow for such deficiency.

Whereas some of the people called quakers, menonists, or dunkers, are principled against bearing arms in any case, or contributing property for supporting any war, and therefore refuse to give in any account for their property, and this general assembly are willing to make allowance for the real weakness of men as far as the public good will permit, It is hereby provided and enacted, That where the refusal or neglect of any quaker, menonist, or dunker, to give in his property, shall be returned to the commissioners, and the commissioners believe that such person is a friend to the present government, and that his refusal or neglect proceeds from scruples of conscience only, they shall not double the assessment of such person, nor shall he be liable to any penalty for such refusal or neglect.

And be it enacted, That if any person, who ought to be assessed by virtue of this act for any personal property, shall, by removing his or her effects from the county where they ought to have been valued, or by any other fraud or device, escape being taxed, and the same may be proved before any one of the commissioners, or any justice of the peace for the county where such person resides, at any time within one year next after his property ought to have been valued, every such person shall be charged in the county where he is found, upon proof thereof, double the value of the sum he ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he shall be found.

And be it enacted, That all lands held or enjoyed immediately by tenants in fee simple, conditional or executory, or fee tail, or by tenant for life without any contingency and impeachment of waste, and who pays no rent, or by tenant by the courtesy, shall be wholly valued to such tenants; and land assigned to and held by tenant in dower, shall be assessed to such tenant; and where divers persons have particular estates or interests carved out of the same inheritance, for years, with a reversion or remainder for life or in fee, a just computation thereof shall be made in proportion to the value of their particular interests therein, so that added together they shall amount to the full value of such lands, estimated agreeable to the directions of this act, in which computation, the length of the term for years, the age and health of the tenant for life, and the chance of the reversion, shall be considered. And as a rule for the commissioners to ascertain the value of ground rent in Annapolis, Frederick, Baltimore, and other towns, the lessors of ground rent to the amount of six pounds, shall be assessed as for one hundred pounds capital, and in the same proportion for any greater or less sum, and the lessors shall be assessed on the actual worth of the improvements made since the lease, and the present value of the land, after deducting therefrom the value thereof at the time of the lease, (which value shall be estimated at one hundred pounds for every six pounds of the ground rent referred, and so pro rata, for every greater or less sum) and the lessors shall be chargeable with and pay the sum rated to the lessors, and deduct the same out of the rent; and it is the intention of this act, that lessors of ground rent be chargeable in no case but only on the rent they receive. And as a rule for the commissioners to ascertain the va-