

# MARYLAND GAZETTE

THURSDAY, JANUARY 26, 1804.

## Laws of Maryland.

PASSED NOVEMBER SESSION, 1803.

ACT for the valuation of real and personal property within this state.

(Concluded from our last.)

And be it enacted, That the property of each collector shall be valued by the commissioners of his county, or of the city of Baltimore, as the case may be, or any one of them, between the first and twentieth days of May next, in the same manner as the real and personal property of other persons by this act is directed to be estimated by the assessors.

And be it enacted, That the commissioners of the several counties shall direct their clerk to enter in a book to be provided for that purpose, an accurate and true account of all the real and personal property within their county, and the valuation thereof as returned by the assessors, or as corrected by them, with an alphabetical list of the owners or persons chargeable with the assessment of such property.

And be it enacted, That the clerk of the commissioners in each county shall, on or before the first Monday of August next, make out from the assessors certificates, and the corrections thereof, (if any,) by the commissioners, a summary account or list, (in columns,) in which shall be expressed the number of acres of each description within this act, the weight of plate, and the value of each of the said species or kind of property, and all the other personal property, and the value thereof, in each district, and the whole value in each district extended, and the amount of each column, and shall lay the same before the commissioners, who, after correction thereof, if necessary, shall sign and enclose the same, endorsed for the public service, to the clerk of the house of delegates, and all, within ten days thereafter, under the penalty of fifty pounds current money on each commission, deliver the same to the sheriff of their county, to be by him forwarded as public letters, and under the same penalty, and shall also deliver to the clerk of his county court a duplicate thereof, to be lodged among the records of the said county, in eight days thereafter; and the clerk of the house of delegates shall enter the said summary account in a book to be provided for the purpose, and keep the original in his office, and, on the second day of the next meeting of the general assembly, he shall lay the same before the house of delegates, for the inspection of the members.

And be it enacted, That if any suit shall be brought against any person for any thing done in pursuance of this act, the suit shall be commenced within six months after the fact committed, and the defendant in any suit may plead the general issue, and give this act and the special matter in evidence, and that the same was done in pursuance and by authority of this act; and if it shall appear to be done, or if any suit shall be brought after the time limited, then the jury shall find for the defendant; and if the plaintiff shall become nonsuit, or suffer a discontinuance, or if a verdict shall pass, or, upon demurrer, judgment shall be given against him, the defendant shall recover treble costs of suit as in other cases at law.

And be it enacted, That from and after the passage of this act, every person who shall or may remove to any county within this state from the county in which his property hath or may have been assessed, or from any other place without this state, and whose personal property hath not or may not have been assessed in the county to which he hath or may remove, every such person shall, and he is hereby directed, when required by the collector of the county, or his deputy, in which his personal property, or the property under his care and management, doth or may lie, to give to the collector, or his deputy, a full and particular account of his personal property in the said county, and of all personal property in his possession, or under his care and management, liable to be assessed, and which, before the time of such request, shall not have been assessed in the said county, and the name of the person to whom the same belongs; and if any person shall refuse, or after reasonable or convenient notice shall neglect, to render such account, he shall be subject to the same penalties imposed on persons refusing to deliver an account to any assessor under this act.

And be it enacted, That the said collector, or his deputy, shall, on his own knowledge, or the best information he can obtain, value the said property; that he lay, negroes and plate, if any, according to the valuation of this act, and all other property to such extent as he believes in his conscience the same may be worth in ready money, and shall certify the same to the commissioners of the tax.

And be it enacted, That every collector, or his deputy, shall inform himself by all lawful ways and

means, of all personal property as aforesaid in his county, (except the property by this act excepted,) and shall immediately on such information proceed to value such property, agreeably to the directions of this act, and shall return, at the time and as the place to be appointed by the commissioners of the tax of the county of which he is collector, a certificate, in writing, of the particulars of all the said personal property in his county, and of his valuation of the same, in which shall be expressed the number of slaves of each description agreeably to this act, and the weight of plate, and shall return, with his certificate, an alphabetical list of all such persons whose property he shall value.

Provided always, and be it enacted, That every collector, or deputy-collector, before he proceeds on the duties by this act imposed, shall take the following oath or affirmation, as the case may be, to wit: "I, A. B. do swear, or affirm, that I will well and truly execute the duties imposed on me by an act, entitled, An act for the valuation of real and personal property within this state, and will justly and impartially value all personal property which I shall be authorized to value, agreeably to the directions of the act for the valuation of real and personal property within this state, according to the best of my skill and knowledge, and therein I will spare no person for favour or affection, or any person grieve for hatred, malice or ill will;" which oath or affirmation, any of the justices of the peace, or commissioners of the tax, may administer.

And be it enacted, That there shall be allowed to each collector, for the performance of the duties by this act imposed on him, such a sum as the commissioners of the tax, in their discretion, shall think reasonable and proper, according to the duty which he shall actually perform, which sums shall be respectively laid by the justices of the levy courts of the several counties of this state, and levied and collected by the sheriff or collector, in the same manner, and at the same time, that other county charges are laid, levied and collected, with the usual commission for collecting the same.

And be it enacted, That any person whose property shall be valued by a collector, or deputy-collector, as aforesaid, shall have the same right to appeal that is granted to other persons assessed under this act.

And be it enacted, That the registers of the land-offices on the western and eastern shores respectively, shall annually, between the first day of March and the first day of May, make out, for the commissioners of the tax for the county or counties where such lands may lie, a list of all certificates which have become ready for patent, expressing the name of the land, the quantity it contains, and the person who is entitled to patent, and in case of survey, shall express the names of the original tracts, and quantity of vacancy added.

And be it enacted, That the clerk of the general court of the western and eastern shores respectively, shall be and they are hereby directed and required, on or before the first day of May next, to make out, from the records of deeds enrolled at length among the records of their respective courts, lists of the alienations of all land thereby granted, bargained or sold, since the last list of alienations by them respectively made out and forwarded, which list shall express the names of the bargainor or grantor, or bargainors or grantors, bargainee or grantees, or bargainees or grantees, of the land, and the quantity of acres the same may contain, and shall enclose and direct the same, under seal, to the commissioners of the tax of the county where such lands may lie, to be forwarded as other public letters are by law directed to be forwarded, and under the like penalties; and the clerks of the general court of the western and eastern shores respectively shall, annually thereafter, between the first day of March and the first day of May, in like manner make out from the records of deeds as aforesaid, lists of the alienations of all lands which shall from time to time be granted, bargained or sold, and recorded, to be directed, delivered and forwarded, in like manner.

And be it enacted, That the register of the land-office for the western shore shall enclose and deliver the list made out as aforesaid, directed to the commissioners of the tax for the respective counties, endorsed on public service, to the sheriff of Anne-Arundel county, to be by him transmitted as public letters; and the register of the eastern shore land-office shall enclose and deliver the list made out as aforesaid, endorsed in like manner, to the sheriff of Talbot county, who shall transmit the same as public letters to the respective counties.

And be it enacted, That the register of the land-office for the western shore shall be entitled to receive thirty dollars every year for his services under this act, and the register of the eastern shore twenty dollars for his services under this act, to be paid annually

by the treasurer of the respective shores, out of any unappropriated monies in the treasury.

And be it enacted, That the commissioners, in estimating estates and interests in lands and town lots, shall observe the following rules, to wit: That all lands held and enjoyed immediately by tenants in fee-simple absolute, or fee-simple conditional, or executory, fee-tail, in dower, by the court, for life, or for years, without any valuable rent reserved, shall be wholly valued to such tenants.

And be it enacted, That if the tenant or person holding any lease estate shall pay the public the sum valued for the estate or interest of any landlord, the person so paying may have, by or her action, against the lessor, or his heirs, executors or administrators, for the sum of money he shall so pay, as for money paid for his use, or may deduct the money so paid, or any part thereof, out of any rent reserved upon his tenancy, unless otherwise agreed between the lessor and lessee.

And be it enacted, That the sixth, seventh and eighth sections of the act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, passed at November session, seventeen hundred and eighty-five, shall be and are hereby repealed.

And be it enacted, That the average value of the lands, by the acre, in Allegany county, be four shillings current money.

And be it enacted, That the average value of the lands in Washington county shall be twenty-four shillings per acre, any thing in the before-mentioned act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment to the contrary notwithstanding.

And, whereas large quantities of land to the westward of Fort Cumberland, in Allegany county, have been granted, disposed of or sold, by the state to different persons, and in many cases the persons to whom the same have been disposed of were vested with an estate in fee-simple therein, without any patent therefor, in virtue of an act to dispose of the reserved lands westward of Fort Cumberland, in Washington county, and to fulfil the engagements made by this state to the officers and soldiers of the Maryland line in the service of the United States, and sundry supplementary acts thereto, And be it enacted, That all lands, granted, disposed of or sold, in virtue of the said act and supplements thereto, shall be and they are hereby made chargeable with any public tax or assessment, or county charge, that is or may hereafter be laid or imposed, according to the respective value which shall be set upon any such lands in virtue of this act.

And be it enacted, That the register of the land-office shall, at the time of making the list of land before directed, make out a list of all lands granted, disposed of or sold, in virtue of any of the said acts, not heretofore returned, and deliver the same, directed to the commissioners of the tax for Allegany county, sealed and endorsed as aforesaid, to the sheriff of Anne-Arundel county, to be forwarded as aforesaid.

And be it enacted, That in case of the death of any collector appointed in virtue of this act, and before the expiration of the time limited by law for the collection of the levy, the justices of the levy court of the said county, or a majority of them, shall, as soon after the death of the said collector as shall be convenient, meet at the usual place of meeting, and appoint from amongst the securities of such collector another collector, who shall give bond and security for the collection of the levy not collected by the former collector, and take an oath in the same manner as is herein before directed by the former collector; and in case of refusal, or if the collector appointed out of them doth not give bond as aforesaid, the said justices of the levy court, or a majority of them, shall proceed to appoint a person, who shall give bond as aforesaid, and take the oath as before directed, not confining their choice to the said securities; and the person appointed collector as aforesaid shall have the same power and authority in the collection of the said levy, within the space of one year from the time of giving bond as aforesaid, to collect said levy, as was vested in the first collector, and he and his securities may be proceeded against for a breach of duty in the same manner as against the first collector and his securities.

And be it enacted, That all fines and penalties created and imposed by this act, shall and may be recovered in the name of the state, by indictment in the county court of the county wherein the same shall accrue, and be applied, one half to the use of the informer, and the other half to the use of the county; and it shall be the duty of the clerk of such county to return annually to the levy court a list of all fines and penalties imposed by virtue of this act.

And be it enacted, That the commissioners for the several counties and the city of Baltimore, after the