

An additional supplement to the acts for assessment of property.

Preamble.

WHEREAS it appears to the general assembly, upon examination, of the returns from the commissioners of the tax, that there is a great inequality in the assessment of property in divers counties within this state: For remedy whereof,

Value of lands to be ascertained, &c.

II. Be it enacted, by the General Assembly of Maryland, That the value of lands shall be ascertained in the several counties, and the highest and lowest prices shall be fixed for the best and worst lands in each county respectively, over or under which the several assessors shall not go in valuing the same, leaving the lands of intermediate quality to the skill and judgment of such assessors, who, in valuing the same, shall have regard to the rates hereafter fixed; that in each and every county of this state, lands of the best quality shall be valued at four pounds, and lands of the worst quality at seven shillings and sixpence, common money, per acre.

Situation, &c. to be regarded.

III. And be it enacted, That the several assessors, in their valuation of lands, shall regard their situation and improvements, and shall consider valuable improvements on said lands, also mines of iron and copper ore, independent of the rates above specified,

Valuation of negroes, &c.

IV. And be it enacted, That healthy male negroes, who are not tradesmen, shall not be valued at more than seventy-five pounds, common money, each; and healthy male negroes, who are tradesmen, shall not be valued at more than one hundred and twenty-five pounds, common money, each, and other negroes in proportion as near as may be, according to their ability of body, age and sex; that silver plate be valued at eight shillings and fourpence per ounce, bar iron at thirty pounds per ton, and pig iron at eight pounds six shillings and eightpence per ton: That the other articles of personal property be left to the determination of the several assessors, who shall value the same in proportion to the rates herein before established for land and negroes, subject to the controul of the commissioners of the tax, as hereafter directed.

Of houses and lots.

V. And be it enacted, That houses and lots in towns, and in the city of Annapolis, be valued according to their situation and other advantages, in proportion to the rate herein before set on lands.

VI. And, 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,

In what manner assessors are to act in regard to surplus land, &c.

VII. Be it enacted, That where the assessor shall know, of his own knowledge, or have good reason to believe, that there is surplus land held under the patent or deed, it shall and may be lawful for such assessor, and he is hereby required, to call on the person to whom the land is assessed, to ascertain the quantity, on oath, to be administered by such assessor; and the party so to be assessed shall, and he is hereby obliged