

state; but no assessor shall assess any pauper, whose property he shall not value at thirty pounds current money, but shall return in his certificate the names of all such persons.

C H A P.
VII.

IX. And be it enacted, That the value of land 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 not less than five shillings common money per acre.

Value of lands
to be ascer-
tained, &c.

X. 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.

Situation, &c.
to be regarded.

XI. 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; that 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 four-pence per ounce; bar iron at thirty pounds per ton, and pig iron at nine pounds 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 lands and negroes, subject to the controul of the commissioners of the tax, as hereafter directed.

Valuation of
negroes, &c.

XII. 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.

Of houses and
lots.

XIII. 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;

XIV. 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 to discover the quantity, as near as he can, on oath or otherwise, to the satisfaction of the assessor, under the penalty of fifty pounds 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, to be administered as aforesaid, or otherwise to prove the same, to the satisfaction of the assessor, who shall rate the land accordingly.

In what man-
ner assessors
are to act in
regard to sur-
plus land, &c.