

C H A P.  
CX.

personal property within this state, and also to ascertain any destruction that has taken place on any such land, by fire or otherwise, of that nature so as to add to or deduct from the value of any such land, and to value the same agreeably to the principles of the original act, and also to use due diligence for the discovery of personal property which has not been returned and assessed according to the original act; and that in all cases where the said assessors shall call on any person to deliver in any personal property, or to disclose improvements as aforesaid, such person shall be bound to give him information of the same, under the same penalties as in the original act are enforced for not giving in a correct statement of property to the former assessors.

Who shall take  
an oath, &c.

II. AND BE IT ENACTED, That the said assessors, at the time of taking the oath of office already prescribed, shall also take the following oath, or affirmation, as the case may be, to wit: "I, A. B. do swear, or affirm, that I will use due diligence to ascertain any improvements that have been made on any land within the city or county of Baltimore, since the last valuation of the real and personal property within this state, and any destruction that may have taken place, by fire or otherwise, on any improvements thereon erected at the said time, also to ascertain all personal property liable to be assessed, and which has not been assessed, and that I will value the same agreeably to the provisions and principles of the original act, and that I will return the same to the clerk of the commissioners of the tax for said city or county respectively."

Clerk to lay re-  
turns before the  
commissioners,  
&c.

III. AND BE IT ENACTED, That the clerk shall, at the next meeting of the said commissioners, lay the said returns before them, and the commissioners, or a majority of them, shall, according to such valuation, add to, or deduct from, the former valuation, as the case may require, such a sum or sums as on a consideration of all circumstances may appear just, and to correspond with the provisions of the former act.

Tax to be col-  
lected, &c.

IV. AND BE IT ENACTED, That the tax or charge imposed on any such property shall be collected and recovered according to and in the same manner as the other county charges.

Court to allow  
the assessors,  
&c.

V. AND BE IT ENACTED, That the levy court, at the time of ascertaining the county charges, shall take into consideration the duties imposed by this act, and shall allow the assessors for the same a sum not exceeding forty dollars.

Valuation to be  
returned, &c.

VI. AND BE IT ENACTED, That the valuation as aforesaid made on any property within the precincts of the city of Baltimore shall be returned to the commissioners of the tax for the county, and not to the commissioners of the city of Baltimore.

C H A P. CXI.

Passed 8th of  
January, 1803.

**AN ACT to incorporate certain persons in every christian church or congregation in this state.**

Preamble.

WHEREAS petitions from many religious societies have annually been preferred to this legislature, and many are now before them, praying acts of incorporation, and it is reasonable and proper that all denominations of christians within this state, whose members conduct themselves in a peaceable and orderly manner, should receive and enjoy equal rights and privileges, without partiality, preference or distinction, in all things concerning the temporalities and government of their churches, congregations and societies: And whereas also it is necessary to their welfare that they should be empowered to hold and acquire certain portions of property in a corporate or congregational capacity, and enter into various engagements of a civil or temporal nature, which can only be done by assistance of the general assembly, which assistance may nevertheless be rightfully granted without disturbing private opinions, or affecting the rights of judgement in matters of religion, or imposing an involuntary burthen on any person whatsoever: And whereas it is most convenient to make provisions for their respective situations by a general law, which shall reach their several exigencies in affairs of a temporal or civil nature, as far as a difference of circumstances will admit; the general assembly having therefore taken the premises into serious consideration, and conceiving themselves indispensably bound to secure and preserve the same equality of rights, privileges and advantages, to all quiet and inoffensive christian societies in this state, without any exception, whereby religion may be encouraged and diffused, and peace, order and universal tranquillity prevail, have agreed to enact,

Certain per-  
sons incorpo-  
rated, &c.

II. AND BE IT ENACTED, That in every christian church, or society or congregation, of whatsoever sect, order or denomination, now known, or which shall at any time hereafter be known and acknowledged