

three-pence, in Frederick, Charles, Harford, Anne Arundel, Queen Anne's, Talbot and Cecil counties, at twenty-seven shillings, in Montgomery, Saint Mary's, Calvert, Dorchester and Somerset counties, at twenty-four shillings and nine-pence, in Washington county at twenty-two shillings and six-pence, in Worcester county at twenty shillings and three-pence, and in Caroline county at fifteen shillings and nine-pence, current money.

By 1812, ch. 191, sec. 37, the average value of land in Allegany county, is fixed at fifty cents per acre. See 1792, ch. 71, ante page 288, by which it was fixed at four shillings per acre.

SEC. 3. *And be it enacted*, That the annual assessment for supplies be hereafter imposed on the several counties upon the amount of the land in each county, ascertained as aforesaid, at the average value as aforesaid, and the value of the personal property in the several counties, ascertained as shall hereafter be directed by law.

Assessment
to be im-
posed, &c.

Residue of the section is inoperative, as 1832, ch. 130, sec. 1, directs the valuation of property to be made within the county and without the limits of the city.

SEC. 4. See preceding note.

SEC. 5. *And be it enacted*, That the commissioners of the tax of the several counties be authorized to ascertain the quantity of land in their respective counties, and for that purpose to appoint one or more persons to take an accurate account of all the land in their county, with any buildings thereon, with power to the person or persons so appointed to call on the owners, possessors or claimants, of any land in their county, to discover and ascertain the quantity thereof, on oath or affirmation, as the case may be, according to the best of their knowledge and belief; and that the said commissioners be also authorized to call on the clerks of their counties, or any other person or persons having possession of any certificates, returns, or lists of assessment, heretofore made or taken, to deliver the same to them; and the said commissioners are also empowered to call on the clerks of their counties to deliver them a list of alienations from the first day of January, in the year seventeen hundred and eighty-three, to the first meeting of the said commissioners; and the said commissioners, after having ascertained the whole quantity or number of acres of land in their county, chargeable by law with the public assessment, are authorized and directed to calculate the amount of the whole quantity of land in their county at the average value by the acre as ascertained by this act; and the said commissioners shall carefully and diligently examine the former valuations of lands in their counties, and after inquiry from any former assessors, or others, (or view of the land by some one of them, if they shall adjudge it necessary, or shall be required by the owner or possessor,) they shall

Commis-
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