

estimate each tract or parcel of land, with any buildings thereon, as owned or claimed, at its present actual worth in ready current money, regarding all circumstances and advantages of the land from situation or convenience to market, and taking particular care that all land in their county of equal quality and advantages of situation be estimated by them at the same price; and the said commissioners shall then arrange the several tracts or parcels of land in their county into classes, according to the price at which they have valued each tract or parcel of land aforesaid; and the commissioners of the several counties, (except Baltimore county,) shall then deduct the value of property in the towns in their county from the amount of the land in their county, and shall afterwards apportion the sum which remains of the amount of the lands, after such deduction, upon the several tracts or parcels of land in their county, as held, possessed or claimed, in such manner that the whole lands in their county, in just proportion according to their relative value, make the sum which remains of the amount of the whole lands in their county, after the deduction aforesaid, and no more; and the commissioners of Baltimore county shall do the same, excluding Baltimore town and its precincts, in said county, from their calculation and apportionment.

By 1832, ch. 130, sec. 4, the valuation in Baltimore county is to be 'made at its true and full worth, as if estimated for the payment of a just debt, by a solvent debtor.'

Sec. 6, 7, 8. Repealed by 1803, ch. 92, sec. 42.

Lands not
assessed to
be valued,
&c.

SEC. 9. *And be it enacted*, That any lands not heretofore assessed, and hereafter to be granted, be valued at their comparative value with other lands in the same county, and the real value of such lands, and not the sum to which they would amount at the average aforesaid, shall be considered as part of the capital of such county.

Sec. 10. Merged in 1812, ch. 191, sec. 24.

Sec. 11. Merged in 1812, ch. 191, sec. 19.

Sec. 12, 13, 14. Repealed by 1803, ch. 92, sec. 22.

Sec. 15. Merged in 1812, ch. 191, sec. 26.

AN ACT for the valuation of Real and Personal Property within this State.—1797, ch. 89.

Repealed by 1803, ch. 92.

AN ACT for the valuation of Real and Personal Property within this State.—1803, ch. 92.

By November, 1812, ch. 191, sec. 47, all acts contrary to, or supplied by that act, are repealed; and upon a careful comparison, the whole of this act, except the sections retained, appears to be repealed or supplied by that act.

Commis-
sioners of
tax, &c.

SEC. 4. *And be it enacted*, That it shall not be lawful for a commissioner of the tax, an associate justice, a justice of the