

sold, since the last list of alienations by them respectively made out and forwarded; which list shall express the names of the bargainer or grantor, or bargainors or grantors, bargainee or grantee, or bargainees or grantees, of the land, and the quantity of acres the same may contain, and shall enclose and direct the same under seal, endorsed 'on public service,' to the commissioners of the tax of the county where such lands may lie, to be forwarded as other public letters are by law directed to be forwarded, and under the like penalties; and the clerks of the court of appeals of the western and eastern shores respectively, shall annually thereafter, between the first day of March and the first day of May, in like manner make out from the records of deeds as aforesaid, lists of the alienations of all lands which shall from time to time be granted, bargained or sold, and recorded at length, to be directed, delivered and forwarded in like manner.

Rules to be observed in estimating estates, &c.

SEC. 35. *And be it enacted*, That the commissioners, in estimating estates and interests in lands and town lots, shall observe the following rules, to wit: That all lands held and enjoyed immediately by tenants in fee simple absolute, or fee simple conditional, or executory, fee tail, in dower, by the courtesy for life, or for years, without any valuable rent reserved, shall be wholly valued to such tenants.

Tenants, &c. of leasehold estates.

SEC. 36. *And be it enacted*, That the tenant or person holding any leasehold estate, shall pay to the collector the sum valued for the estate or interest of any landlord, and the tenant or person so paying may have his or her action against the lessor, or his or her heirs, executors or administrators, for the sum of money he or she shall so pay, as for money paid for his or her use, or may deduct the money so paid, or any part thereof, out of any rent reserved upon such tenancy, unless otherwise agreed between the lessor and lessee.

Average value of lands in Allegany and Washington.

SEC. 37. *And be it enacted*, That the average value of the lands by the acre in Allegany county, be fifty cents current money, and that the average value of the lands in Washington county shall be three dollars and twenty cents per acre, any thing in the before mentioned act to ascertain the value of the land in the several counties of this state, for the purpose of laying the public assessment, to the contrary notwithstanding.

Lands westward of Fort Cumberland made chargeable with public tax.
•Nov. 1788, ch. 44.

SEC. 38. *And whereas*, large quantities of land to the westward of Fort Cumberland, in Allegany county, have been granted, disposed of, or sold by the state, to different persons, and in many cases the person or persons to whom the same have been disposed of were vested with an estate in fee simple therein, without any patent therefor, in virtue of an act* to dispose of the reserved lands westward of Fort Cumberland, in Allegany county; and to fulfil the engagements made by this