

Passed Dec. 25

An Act for the valuation of Real and Personal Property in the several Counties of this State. Lib. TH. No. 3, fol. 533.

A Supplement, May 1813, ch. 6. See 1807, ch. 129.

Property exempt from taxation.

1. BE IT ENACTED, by the General Assembly of Maryland, That all the real and personal property in this state, except property belonging to this state, or the United States, houses for public worship, burying grounds, or property belonging to any county, or to any college, or to any county school, and except also the crop and produce of the land, in the hands of the person whose land produced the same, or in the hands of the tenant, and provisions necessary for the use and consumption of the person to whom the same shall belong, and his family, for the year, and plantation utensils, the working tools of mechanics and manufacturers actually and constantly employed in their respective occupations, wearing apparel, goods, wares and merchandize, and all home made manufactures in the hands of manufacturers, all ready money, all grain and tobacco, and all licensed vessels whatever, shall be valued agreeably to the directions of this act, and shall be chargeable according to such valuation with the public assessment.

See 1816, ch. 22; 1817, ch. 41, ch. 142, and 1818, ch. 152, as to the revaluations of real and personal property in several counties.

Commissioners of the tax to be appointed.

2. AND BE IT ENACTED, That five sensible, discreet, and experienced persons, shall be appointed in each county of this state, who shall be commissioners of the tax, and they, or any three or more of them, shall be commissioners for the county for which they shall severally be appointed; and five persons as aforesaid shall be appointed and called Commissioners of the Tax for the City of Baltimore; and no commissioner of the tax shall be entitled to receive more than one per diem allowance for the same days attendance.

Oath of commissioners.

3. AND BE IT ENACTED, That every commissioner appointed in virtue of this act, shall, before he acts as such, take the following oath or affirmation, as the case may be, to wit: "I —, do swear, (or solemnly, sincerely, and truly declare and affirm,) that as commissioner for — county, (or the city of Baltimore,) I will, to the best of my skill and judgment, execute the duties of the said office diligently and faithfully, according to the directions of this act, and the directions of the act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, passed at November session seventeen hundred and eighty-five, without favour, affection or partiality, and that I will do equal right and justice, according to the best of my knowledge, in every case in which I shall act as commissioner."

Vacancies, how to be supplied.

4. AND BE IT ENACTED. That if any of the commissioners aforesaid shall die, resign, refuse, neglect, or be rendered incapable to act by removal out of the county, or otherwise, the remaining commissioners, or a majority of them, of the several counties of this state respectively, shall immediately, or as soon as they conveniently can, proceed to fill up such vacancy or vacancies, and shall thereupon signify to such person or persons the appointment by them made in writings; and the said commissioners shall continue to act until their powers shall be superseded by some future act of assembly; Provided, that no member of the levy court, or pr-

Proviso.