

time be granted, bargained or sold, and recorded at length, to be directed, delivered and forwarded in like manner. CHAP. 191.

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. Rules to be observed in estimating estates, &c.

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. Tenants, &c. of leasehold estates

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. Average value of lands in Allegany and Washington

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 state to the officers and soldiers of the Maryland line, in the service of the United States, and sundry supplementary acts thereto, therefore, BE IT ENACTED, That all lands granted, disposed of or sold, in virtue of the said act and supplements thereto, shall be and they are hereby made chargeable with any tax or assessment, or county charge, that is or may hereafter be laid or imposed according to the respective value which shall be set upon any such lands in virtue of this act; * Nov. 1783, ch. 41

Provided, that nothing in this act contained shall subject to sale any lands heretofore granted by this state to the officers and soldiers, where the same remain in the possession of the original grantees, or their heirs, under devise or by descent; but the commissioners of the tax for Allegany county shall cause to be entered on their books, all the lots or parts of lots of land westward of Fort Cumberland, which may come within their knowledge, that have been or may hereafter be, in any manner transferred by any officer or soldier, or where the right of any officer or soldier to any such lots, or parts of lots aforesaid, have been or hereafter shall or may be transferred by any sale under any law or laws of the United States, or of this state, and when so entered as aforesaid, and charged in the names of the purchaser or purchasers, of said lots or parts of lots aforesaid, at any such sale or sales, the same Lands westward of Fort Cumberland made chargeable with public tax.