

In Maryland, although it is said, that lands were sometimes conveyed by fine passed in the Provincial or County Court, *Hammond's Lessee v. Brice*, 1 H. & McH. 323, or by common recovery; 1766, ch. 21, yet it would seem, that there had been many instances of conveyances made, in the form of mere common contracts, with intention to bind the interests of married women as if they had been *sole*, which were afterwards ratified and confirmed. 1671, ch. 6; 1694, ch. 11; *Land H. A.* 214. But it appears, that the provincial legislation of Maryland at a very early period made provision for quieting possessions and establishing the manner of conveying lands by deed acknowledged and recorded; 1663, ch. 7; and prescribed that form of private acknowledgment of conveyances of real estate and relinquishment of dower from *feme covert*, 1674, ch. 2, s. 5; 1692, ch. 30, s. 5; 1699, ch. 42, s. 6, which has been re-enacted and continued in force from that time forward by the now existing law. 1715, ch. 47; *Rhea v. Rhenner*, 1 Peters, 105. Since the passage of which law the method of conveyance by fine has been disused, and indeed may be now considered as having sunk into total oblivion. *Hammond's Lessee v. Brice*, 1 H. & McH. 323; *Kilt. Rep.* 146. (k)

231 *The acknowledgment of a *feme covert* to a deed, as prescribed by the Act of Assembly, it is obvious, was intro-

(k) The recording of deeds and conveyances of land in Maryland may, at first view, seem to have been intended altogether and exclusively for the benefit of landholders; but the Lord Proprietary had also a considerable interest in it; because by the tenure on which he granted his lands, he reserved to himself a small annual quit rent, and a fine for every alienation; and the recording of deeds and wills afforded the means of ascertaining and collecting that branch of his revenue.—*Land H. A.* 233, 244, 259, 266. *Land Office Records, Journal of the Board of Revenue.* The first General Assembly of the Republic resorted to the same sources of information for the purpose of correctly taxing real estate, by directing, that the then late receivers of the quit rents for each county should make out lists, from their last debt-books, of the names and quantity of acres of every tract of land within the county, and to whom the same belonged or ought to be charged, and to deliver such lists to the commissioners of the tax for the county.—February, 1777, ch. 21, s. 22. Since then the Acts which have been passed for the assessment of taxes upon property have required the register of the land office, and the clerks of Courts, by whom deeds are required to be recorded, to furnish the commissioners of the tax with lists of alienations of lands thus shewn by their records, in order to ascertain to whom the tax should be charged, 1803, ch. 92, s. 37 and 38, &c.

The fines for alienation, or the casualties of the feudal law were taxes upon the transference of land both from the dead to the living, and from the living to the living. In ancient times they constituted, in every part of Europe, one of the principal branches of the revenue of the crown; which, like all such taxes, fell most heavily upon the necessitous or the poor; and, so far as they diminished the capital value of the property so taxed, tended to diminish the funds destined for the maintenance of productive labor.—*Smith's W. Nations*, b. 5, c. 2, *app. to art.* 1 and 2. The fines payable to the