

C H A P.
LIII.
Property to be
valued sepa-
rate from
county, &c.

IV. And be it enacted, That the property within Baltimore-town and its precincts, shall be valued and returned distinct from Baltimore county, and that commissioners of the tax shall be appointed for said town and its precincts, separate from said county.

Commission-
ers to ascertain
the quantity
of land, &c.

V. And be it enacted, That the commissioners of the tax of the several counties be authorized to ascertain the quantity of land in their respective counties, and for that purpose to appoint one or more persons to take an accurate account of all the land in their county, with any buildings thereon, with power to the person or persons so appointed to call on the owners, possessors or claimants, of any land in their county, to discover and ascertain the quantity thereof, on oath or affirmation, as the case may be, according to the best of their knowledge and belief; and that the said commissioners be also authorized to call on the clerks of their counties, or any other person or persons having possession of any certificates, returns, or lists of assessment, heretofore made or taken, to deliver the same to them; and the said commissioners are also empowered to call on the clerks of their counties, to deliver them a list of alienations from the first day of January in the year seventeen hundred and eighty-three, to the first meeting of the said commissioners; and the said commissioners, after having ascertained the whole quantity or number of acres of land in their county, chargeable by law with the public assessment, are authorized and directed to calculate the amount of the whole quantity of land in their county, at the average value by the acre as ascertained by this act; and the said commissioners shall carefully and diligently examine the former valuations of lands in their counties, and after inquiry from any former assessors, or others, (or view of the land by some one of them, if they shall judge it necessary, or shall be required by the owner or possessor,) they shall 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.

Persons ap-
pointed, to re-
turn lots in
towns, &c.

VI. And be it enacted, That the persons appointed by the commissioners aforesaid to ascertain the quantities of land in the respective counties, except for Baltimore county, shall ascertain and make a return of the lots and houses in the towns within the county, and by whom held, possessed or claimed, and the rents of such lots and houses, and by whom paid; and the persons appointed as aforesaid shall have power and authority to administer an oath, or affirmation, as the case may be, to the possessor or holder of such lots and houses, to discover what rent is paid for the same, and shall return an account thereof to the commissioners; and the commissioners of Baltimore-town shall appoint a fit and proper person to ascertain and return all rents, lots, and parcels of ground of all kinds, and houses, buildings