

said county that he will value and assess all the real property in district No. _____ without favor, partiality, or prejudice to the best of his skill and judgment, and a certificate thereof shall be deposited with the clerk of the Levy court, whose duty it shall be to file the same, and on the receipt of such certificate by the clerk of the Levy court aforesaid, he is hereby required to furnish the commissioners of each district a transcript from the record books of the Levy court, of all the real property in such district.

Sec. 3. *And be it enacted*, That the following graduation shall be observed by said commissioners in making their valuation. The first class of lands shall be valued at ten dollars, the second class at eight dollars, the third class at six dollars, the fourth at four dollars, the fifth at three dollars, the sixth at two dollars, and the seventh at one dollar per acre respectively; *Provided nevertheless*, that the said commissioners shall not assess any land to more than one third of its cash value.

Sec. 4. *And be it enacted*, That any person or persons refusing to give in his, her, or their property, or giving an improper or fraudulent statement of the same, the fees being by the said commissioners ascertained, it shall then, and in that case be the duty of said commissioners to value the same at double the rate as provided in the third section of this act.

Sec. 5. *And be it enacted*, That it shall be the duty of said commissioners respectively, to make return of such valuation to the Levy court aforesaid, on or before the first Monday in July next, and that all subsequent levies in Saint Mary's county, shall be made according to said valuations so long as this act shall remain in force.

Sec. 6. *And be it enacted*, That each of said commissioners shall receive for his services such sum of money as said Levy court in their judgment may deem reasonable and right according to the circumstances of the case, and same to be levied and collected as other county charges, and if any commissioner who shall accept such appointment, and fail or neglect to comply with the requisitions of this act, he shall forfeit and pay for our use, the sum of one hundred and exceeding fifty dollars, in the case of said Levy court, to be recovered before a jury of the county, in the town of the State, which shall be applied to the payment of said county charges.

Sec. 7. *And be it enacted*, That all improvements, standing to be valued at one third of their actual value and no more.