

**CHAP. 238.** timore, shall impose a tax on the said real estate so valued as aforesaid, of two and one-half per centum on every hundred dollars of the clear value of such estate, and at and after the same rate for any less amount, to be collected and paid for the use of this State, in the manner and at the times fixed for the payment of the tax imposed by the act passed at March session, eighteen hundred and forty-one, chapter twenty-three, entitled, an act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of the State, and its supplements.

**Tax a lien on real estate.** **SEC. 5.** *And be it enacted,* That the amount of the said tax or duty, shall be and remain a lien on the real estate so made subject to the tax, from the death of the testator or intestate, who shall have died, seized or possessed of such estate, until the same shall be fully paid and satisfied.

**Executors and administrators to take an additional oath or affirmation** **SEC. 6.** *And be it enacted,* That it shall be the duty of every executor and administrator, to whom letters testamentary or of administration shall be granted, in addition to the oath or affirmation now required by law, to take an additional oath or affirmation, that he or she will diligently and faithfully regard, and well and truly comply with the provisions of this act; which oath or affirmation, the respective registers of wills are hereby authorised and required to administer and to place the same on record, with the usual oath or affirmation.

CHAPTER 238.

**Passed March 6, 1845.** *A supplement to an act entitled, an act authorising the Levy Court of Frederick County, in their discretion, to levy a sum of Money, therein mentioned.*

**Commissioners authorised to examine and condemn lands.** *Be it enacted by the General Assembly of Maryland,* That the commissioners heretofore appointed, or who may be appointed by the levy court of Frederick county, in pursuance of the act to which this is a supplement, may be further authorised by said court to examine the grounds and make condemnation of lands, with a view to change the location of the Westminister and Mechanicstown road, so as to pass over and connect with the bridge authorised to be built by the act to which this is a supplement, over Owings' Creek, near George Wolf's, on the public road leading from Frederick to Emmettsburg.