Dividing E Creek Hundred No. 8.

General List of Lands, Lots, Buildings and Wharves, owned, possessed or occupied

on the first Day of October 1798, within Dividing Creek Hundred in Somerset County in the State of Maryland excepting only such Dwelling-Houses as, with the Out-houses appurtenant thereto, and Lots on which they are erected, not exceeding two Acres in any Case, are above the Value of One Hundred Dollars.

Number of Particular List.	Names of Occupants or Possessors.	Names of reputed Owners.	In what County, Township, Parish, Town or City in the Assessment District situated.	Dwelling-houses & Out-houses of a value not Exceeding 100 Dollars.			QUANTITIES OF						Valuations as determined by the Principal Assessors, including Dwelling-Houses, &c. not exceeding One Hundred Dollars in Value.		Rate per Centum of prescribed by the Comissioners	Valuations as revised and equalized by the Commissioners.		Whole Valuation of Lands belonging to or possessed by one Person.	
				Number of Dwelling Houses.	Value. Dollars.	Value. Cents.	Lands, Lots, &c. exempted from Valuation. Acres.	Perches.	Square feet.	Lands, Lots, &c. subject to and included in the Valuation. Acres.	Perches.	Square feet.	Dollars.	Cents.		Dollars.	Cents.	Dollars.	Cents.
	Dividing Creek Hundred No. 8.																		
	Obed Prehorn	Miles William Heyth. Johnson Guardian	Somerset	1	100					520	120		1400.						
			ditto	1	20														
		Miles Wm. Orphans Matt. Miles Trustee	ditto							150			400.						
	Joshua Mitchell	Mitchell Joshua	ditto	1	10					263	40		500.						
	John Mitchell	Mitchell John	ditto	1	20					621	120		1100						
	Wm. Mitchell	Mitchell Thomas	ditto							182			300.						
		Miles Matthias	ditto							573	80		1000.						
	Powell Jesse	Powell Jesse	ditto							229	80		1000.						
	John Pollitt	Pollitt Lewis Mc	ditto							132			300.						
	David Potter	Potter David	ditto	1	100					78	120		300.						
	Whittington Polk	Polk Whittington	ditto	1	30					180	60		800.						
	John Porter	Porter John	ditto							434			1000.						
	John Pollitt	Pollitt John	ditto	1	20					402	40		1330						
	William Parkins	Parkins William	ditto							315			900						
	Levi Powell	Powell Levi	ditto							88	120		270.						
	William Powell	Powell William	ditto	1	100					37	80		350.						
			ditto	1	30														
	Samuel Powell	Powell Samuel	ditto	1	60					80			320.						
	John Paden	Paden John	ditto							194			380.						
	John Pearcy	Pearcy John	ditto	1	100					351	120		900						
	William Porter	Porter William	ditto							61			180						
R	Isaac Harris & Son	Riggan John's Wm.	ditto							379	120		1100						
	Leah Riggan	Riggan Teague's Wm.	ditto							193	80		400.						
	Pierce Riggan	Riggan Pierce	ditto							278	40		500.						
S	William Stevans	Stevans Wm. Esq.	ditto							233	80		550.						
	Benjamin Schoolfield	Schoolfield Benj.	ditto							122	120		300.						
		Smulling William	ditto							115	80		200.						
	Edmond Smulling	Smulling Edmond	ditto	1	10					149	120		360.						
	John Scott	Scott John	ditto							179	120		380.						
	Samuel Stone	Stone Rev. Samuel	ditto							760	40		1600						
	William Duberly	Smulling John	ditto	1	30					228	80		650.						
			ditto	1	15														
	John Smulling	Smulling Nath. Wm.	ditto							279	40		500.						
	Stoughton Smith	Smith Stoughton	ditto	1	15					118			260.						
	Samuel Smith	Smith Samuel	ditto	1	30					452	40		1200.						
			ditto	1	40														