

MARYLAND GAZETTE.

THURSDAY, JANUARY 19, 1864.

Laws of Maryland.

PASSED NOVEMBER SESSION, 1863.

ACT for the valuation of real and personal property within this state.

Be it enacted, by the General Assembly of Maryland, That all real and personal property in this state, except property belonging to this state, or the United States, houses for public worship, burying-grounds, or property belonging to any county, or to any college, or to any county school, and except also the crop and produce of the land in the hands of the person whose land produced the same, or in the hands of the tenant, and provisions necessary for the subsistence of the person to whom the same shall belong, and his family, for the year, and plantation utensils, the working tools of mechanics and manufacturers, actually and constantly employed in their respective occupations, wearing apparel, goods, wares and merchandise, and all home made manufactures in the hands of manufacturers, all ready money, grain and tobacco, and all licensed vessels whatever, shall be valued, agreeably to the directions of this act, and shall be chargeable according to such valuation with the public assessment.

And be it enacted, That five sensible, discreet and experienced persons, shall be appointed in each county of this state, who shall be commissioners of the tax, and they, or any three or more of them, shall be commissioners for the county for which they are severally appointed; and five persons as aforesaid shall be appointed, and called Commissioners of the Tax for the City of Baltimore, for the same year.

And be it enacted, That the following persons shall and are hereby appointed commissioners for the several and respective counties of this state, and for the City of Baltimore, to wit: For Saint-Mary's county, James Hopewell; Bennett Riley, Richard Watts, Zarah Forreft and William Mills; for Kent county, Benjamin Chambers, Nathaniel Comegys, Richard Land, James Corle and Lewis Blackston; for Anne-Arundel county, William Hall, 3d, John Brice, Thomas Worthington, Osborn S. Harwood and Levin Spruce; for Calvert county, Joseph Wilkinfon, Frederick Skinner, Thomas Bourne, Benjamin Hickall and Mordecai Smith; for Charles county, Alexander M'Pherson, James Freeman, William Henton, Benjamin Douglas and Samuel Hanon, of William; for Baltimore county, Charles Carnan, James Clellen, Francis Snowden, John Orrick and James Partridge; for Talbot county, Samuel Dickin, Henry Banning, senior, John Jenkinson, Charles Walker Benny and Richard Tilghman; for Somerset county, John Dashiell, senior, John Leatherbury, senior, William Cottman, senior, Peter Waters and James Stewart, (Menokin); for Dorchester county, James E. Gift, Richard Partison, Levin Woolford, George Ward and Thomas Barnett; for Cecil county, Hezekiah Foard, John Savin, Robert Evans, Thomas W. Veazey and Robert Alexander; for Prince-George's county, Clement Hill, Humphrey Ed, senior, Alexander Covington, Thomas Wood and Robert Sewell; for Queen-Anne's county, James Clayland, Samuel Burgels, Edmund Ferrell, Thomas Wright, of Solomon, and John Richardson; for Worcester county, Samuel Handy, Edward Henry, John P. Mitchell, M'Kimmy Porter and Joshua Deaux; for Frederick county, Peter Mantz, Eli Shriver, junior; for Harford county, William H. Shriver, junior, George Patterson, John Clemons, William M'Math and Alexander Rigdon; for Caroline county, Thomas Nichols, William Pot, John Ruth, William Hallett and James Pearce; for the city of Baltimore, William Goodwin, Robert Huch, Cumberland Dugan, Robert M'Kim and John Stodder; for Washington county, Martin Hiner, William Webb, David Harry, Frisby Homan and James M'Clain; for Montgomery county, William Holmes, Robert P. Magruder, James Jones, Richard Thomas, junior, and Green Howard; for Allegany county, John Reed, H. Bayard, David Hoffman, senior, Upton, James Grefap, of Daniel.

And be it enacted, That it shall not be lawful for any commissioner of the tax, an associate justice, a justice of the levy court or justice of the orphans court, to receive more than one per diem when attending to the discharge of their respective duties as commissioners of the tax, associate justice, justice of the levy court or justice of the orphans court.

And be it enacted, That every commissioner appointed in virtue of this act, shall, before he acts as such, take the following oath, or affirmation, as the case may be: "I, A. B. do swear, or solemnly, sincerely and truly declare and affirm, that as

commissioner for _____ county, or the city of Baltimore, I will, to the best of my skill and judgment, execute the duties of the said office diligently and faithfully, according to the directions of the act for the valuation of real and personal property within this state, passed at November session, eighteen hundred and three, and the directions of the act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, passed at November session, seventeen hundred and eighty-five, without favour, affection or partiality; and that I will do equal right and justice, according to the best of my knowledge, in every case in which I shall act as commissioner."

And be it enacted, That if any one of the commissioners aforesaid shall die, resign, refuse, neglect, or be rendered incapable to act by removal out of the county, or otherwise, the remaining commissioners, or a majority of them, may appoint some other in the place of the person who shall die, resign, refuse, neglect, or be incapable to act; and if any three or more of the said commissioners shall die, resign, refuse, neglect, or be incapable to act as aforesaid, the levy court of the several counties may appoint some person or persons in his or their place, so as to make up the number of three commissioners, and they shall fill up the remaining vacancies in manner aforesaid; and the said commissioners shall continue to act until their powers shall be superseded by some future act of assembly.

And be it enacted, That the commissioners of the tax shall meet at the place where the county courts are usually held in their respective counties on the first day of February, eighteen hundred and four, or as soon thereafter as they may have notice of this act, and as often after as shall be necessary; and the said commissioners, at their said meeting, shall appoint a clerk; and also divide their several counties into districts, of not less than two nor more than ten in any one county, and not less than two large or three small hundreds in any one district, according to the population and extent of the county; and shall appoint, for each district, one sensible and active person, an inhabitant of their county, to be assessor of the real and personal property in each district; and the said commissioners shall enter into a book, to be kept for that purpose, the name of the person appointed assessor in each district; and shall immediately after such choice, appoint a place and day, not exceeding ten days thereafter, (of which five days notice shall be given by some one of the commissioners to each assessor,) for the said assessors to appear before them, and at their appearance, the said commissioners shall openly read such parts of this act, and the act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, passed at November session, seventeen hundred and eighty-five, as relate to their duty, and shall advise them in what manner to make their assessment, and in what form to return their certificates thereof, and how to perform the several duties required of them by this act, and the before-mentioned act, according to the true meaning thereof; and the said commissioners shall also appoint a place and day, between the first and twentieth days of May next, for the said assessors to appear and bring in writing the several valuations of property in their respective districts in pursuance of this act.

And be it enacted, That the commissioners of the tax for the county of Baltimore shall appoint an assessor to value all the property lying in the precincts of the city of Baltimore, in the same manner, and by the same rules, as the property in said county, and the return or returns of such valuation shall be made to the commissioners aforesaid; and not to the commissioners of the city of Baltimore; any thing in the aforesaid act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, to the contrary notwithstanding.

And be it enacted, That the said commissioners, in their direction to the assessors by them to be appointed in virtue of this act, shall be governed in all respects by the provisions and directions of the act, entitled, An act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, passed at November session, seventeen hundred and eighty-five, and of this act; and the said commissioners are hereby authorized to call on the clerks of their counties to deliver them a list of alienations from the first day of June, eighteen hundred and three, to the first meeting of the said commissioners; and so from time to time as occasion may require, and also to call on the clerks of their counties for a list of all transfers of personal property which shall be recorded in their respective offices, and which shall take place after the assessment of property in virtue of this act, from time to time as occasion may require.

And be it enacted, That if any person appointed an assessor in virtue of this act, and who shall accept of his said appointment, shall neglect to return to the commissioners certificates for such valuation of the real and personal property in his district, agreeably to this act, and the instructions given to him, he shall, for every such neglect, forfeit a sum not exceeding fifty pounds current money; and if any person appointed an assessor shall not appear at the time, or shall appear and refuse to serve, the said commissioners, or a majority of them, shall appoint, by warrant under their hands, some other person, qualified as aforesaid, as an assessor, in the room of the person so making default, or refusing to serve; and if such person shall also make default, or refuse to act, they may proceed to a new appointment, in like manner, and as often as necessary, until the vacancy be supplied; and if any assessor shall die, or be rendered incapable to act, before he shall have fully completed his valuation, the said commissioners shall, by warrant under their hands, nominate some person, qualified as aforesaid, to be assessor in the room of the assessor so dying, or rendered incapable to act; and the said commissioners, or a majority of them, shall immediately thereafter, send such warrant to the person so nominated assessor.

And be it enacted, That the commissioners appointed for the city of Baltimore, or the major part of them, shall meet at some convenient place in the said city, to be appointed by them, at the several and respective times herein before mentioned and prescribed for the meetings of the commissioners of the several counties; and the said commissioners for the city of Baltimore, or a major part of them, shall then and there execute the like powers and duties committed to and required of the commissioners of the several counties by this act, and shall be liable to the same penalties for omissions or neglect of duty as are imposed by this act on the commissioners of the several counties.

And be it enacted, That the commissioners of the tax for the city of Baltimore shall meet at some convenient place in the said city, at the time aforesaid, or as soon thereafter as they may have notice of this act, and then and there appoint a clerk, and one or more sensible and active persons, inhabitants of the said city, to be assessor or assessors of the real and personal property in the said city; and the said commissioners shall meet on the first Monday of June next, at such convenient place in the said city as they shall appoint, for hearing and determining appeals, and shall sit twenty days thereafter, (if necessary,) for the purpose aforesaid, and shall hear and determine all such complaints as may be made to them by any person apprehending himself aggrieved by the valuation to be made as aforesaid.

And be it enacted, That every assessor shall, before he takes upon himself the execution of his office, take the following oath, or affirmation, as the case may be, to wit: "I, A. B. do swear, or affirm, that I will well and truly execute the duty of an assessor, and will faithfully, justly and impartially, value all real and personal property which I shall be appointed to value, agreeably to the directions of the commissioners and of the act for the valuation of real and personal property within this state, according to the best of my skill and knowledge, and therein I will spare no person for favour or affection, or any person grieve for hatred, malice or ill will;" which oath, or affirmation, any of the commissioners of the tax, or any justice of the peace, may administer.

And be it enacted, That every person owning any slave or slaves, or any person having the care and management of such slave or slaves, shall deliver to the assessor, when required, an account of all slaves owned by him or her, or under his or her care or management, with the name and age of each, and such account shall be dated and signed by the person making the same; and the assessor shall view and examine each slave, and diligently inquire into his or her age, if necessary, and return the account of the owner, or person having the management of such slave, with his determination of the age, to the commissioners of the tax; and if any owner, or person having the management of any slave, shall omit to give in any slave, or wilfully lessen or increase his or her age, such owner or owners, or person having the management of such slave, shall pay double the tax on the real value of such slave.

And be it enacted, That every person, when required by the assessors of the district in which his or her real and personal property, or the property under his or her care and management lies, shall give to such assessor a full and particular account of all his or her real and personal property in the same district, and of all real and personal property in his or her possession, or under his or her care and management, liable to assessment, and the name of the person to whom the same belongs; and if any person shall re-