

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 may call on the clerks of their counties, to deliver them a list of alienations from the 1st day of Jan. 1783, to the first meeting of the said commissioners; and having ascertained the whole quantity or number of acres of land in their county, chargeable by law with the public assessment, are authorised 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 shall carefully and diligently examine the former assessors, or others (or view of the land by some one of them, if they shall adjudge 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 calculations and apportionment.—1785, c. 53, § 5.

2. Five sensible, discreet and experienced persons, shall be appointed in each county of this state, who shall be called commissioners of the tax, and they, or any 3 or more of them, shall be the commissioners for the county for which they shall severally be appointed; and 5 persons as aforesaid shall be appointed, and called commissioners of the tax for the city of Baltimore, for the same time; but no clergyman, practising attorney or physician, sheriff, clerk of the general or any county court, ordinary keeper, mariner or inspector, shall be appointed a commissioner or assessor.—1797, c. 89, § 2.

3. The following persons are appointed commissioners for the respective counties of this state, and for the city of Baltimore, to wit. (*For which see the act.*)—*ibid.* § 3.

4. For