

and at the time for holding their levy court in their respective counties, and then levy, by equal assessment on the assessable property within their counties respectively as follows, to wit: In *Baltimore* not exceeding 1s. 3d. in *Talbot* not exceeding 3s. 9d. in *Somerset* not exceeding 1s. 6d. in *Cæcil* not exceeding 3s. in Prince George's not exceeding 3s. 9d. in Queen Anne's not exceeding 3s. in Frederick not exceeding 3s. 9d. in Harford not exceeding 3s. 9d. in *Caroline* not exceeding 2s. 6d. in Montgomery not exceeding 2s. 6d. in Allegany not exceeding 3s. 9d. and in *Kent* not exceeding 2s. 6d. on every 100l. of assessable property, to be collected as other county taxes, and paid to the justices of the levy court, or to their order, and shall be applied towards streightening and amending the public roads in the said counties; and the said justices, &c. shall appropriate the funds arising from the said tax to the roads in their respective counties, and shall apportion the same in equal proportion among all the public roads of their respective counties, regarding the situation and quantity of labour necessary for the improvement of such roads, and to anticipate the collection of any of the said taxes, by permitting (if expedient) the supervisor or supervisors to except of labour in lieu thereof at the customary rate of labour for the time, which supervisor or supervisors shall issue orders to those by whom such labour may be rendered, expressing therein, in writing, the duration or time of such labour, the rate thereof by the day or month, by whom and for whose account the same was rendered, and the whole account or value thereof, to be received in taxes by the collector or collectors of his county in discharge of monies due, or owing for this particular tax.—1794, c. 52, § 2. (See below, Art. 25.)

2. The said justices shall, at their meeting under this law, on every annual meeting, for the regulation of the conduct of the supervisors, fix and establish reasonable rates for the hire of labourers, horses, carts, waggons or other carriages, to be worked or used on the roads of their respective counties, and shall publish the same in every hundred of their respective counties.—*ibid.* § 3.

3. The justices of the levy court, at every such meeting, shall make out distinct lists of all the taxable persons in such hundred within their county, together with the amounts of their road taxes, and furnish the collector of the county with copies thereof within 10 days after their meeting, who shall leave with every taxable person in the hundred an account of the said tax; within 60 days thereafter, under the penalty of 5s. for every such omission.—*ibid.* § 4.

4. When a majority of the said justices meet in session at their levy court, then they, or a majority of them, on application in writing, signed by two thirds of the inhabitants of any hundred through which any roads pass, to widen and streighten any old road laid out as a public road, shall appoint 3 discreet persons, freeholders in the said county,