

XXIV. AND BE IT ENACTED, That all lands held or enjoyed immediately by tenants in fee-simple, or fee-simple conditional or executory, or fee-tail, or by tenant for life without any contingency and impeachment of waste, and who pays no rent, or by tenant by the courtesy, shall be wholly valued to such tenants; and land assigned to and held by tenant in dower, shall be assessed to such tenant; and where divers persons have particular estates or interests carved out of the same inheritance, as for years, with a reversion or remainder for life or in fee, a just computation thereof shall be made in proportion to the value of their particular interests therein, so that added together they shall amount to the full value of such lands, estimated agreeable to the directions of this act, in which computation the length of the term for years, the age and health of the tenant for life, and the chance of the reversion, shall all be considered; and as a rule for assessors to ascertain the value of ground-rent in Annapolis, Frederick, Baltimore, and other towns, the lessors of ground-rent, to the amount of six pounds shall be assessed as for one hundred pounds capital, and in the same proportion for any greater or less sum; and the lessees shall be assessed on the actual worth of the improvements made since the lease, and the present value of the land, after deducting therefrom the value thereof at the time of the lease, which value shall be estimated at one hundred pounds for every six pounds of the ground-rent reserved, and so *pro rata* for every greater or less sum; and the lessees shall be chargeable with and pay the sum assessed to the lessors, and deduct the same out of the rent; and it is the intention of this act, that lessors of ground-rent be chargeable in no case but only on the rent they receive; and as a rule for assessors to ascertain the value of houses in Annapolis, Frederick, Baltimore, and other towns, yielding an annual rent, the lessors shall be assessed for every twelve pounds of the rent reserved as for one hundred pounds capital, and in the same proportion for any greater or less sum of the rent reserved; and the lessees shall be assessed in the same manner as lessees of ground-rent, and the lessees shall be chargeable with and pay the sum assessed to their lessors, and deduct the same out of the rent; and the lessors are in no case to be chargeable but only on the rent by them received.

C H A P.
VI.
How estates
are to be va-
lued, &c.

XXV. AND BE IT ENACTED, That in all cases where the collector can find no effects on the land belonging to the party chargeable with the assessment sufficient to pay the same, if distressed, and the rate cannot be otherwise received, by reason of nonresidence or otherwise, it shall and may be lawful for the commissioners of the tax in the county where such lands lie, after thirty days public notice, to cause so much of the said lands, or of the timber thereon, to be sold at auction, as may be necessary to pay the assessment.

Land may be
sold, &c.

XXVI. AND BE IT ENACTED, That all tobaccos in the houses of the owners at the time of assessment shall be there valued, and all tobaccos in the several warehouses at the time of appraisement shall be valued by the several assessors in whose district such warehouses shall respectively be, and the assessment shall be notified to the several inspectors, who are hereby authorized and required to receive the assessment before the tobaccos be delivered out, except only in case of tobacco purchased for the use of this state, or the United States, or where it shall appear, by oath or affirmation of the party, or the testimony of some indifferent witness, that the same tobaccos have been already valued under this act; and in case any inspector shall deliver out such tobaccos after notice of such assessment without receiving the same, he shall be liable to pay double the value thereof, to be recovered before a single magistrate, who shall receive, render account of, and pay the same, to the collector of his county, within one month thereafter, under the penalty of paying ten *per cent.* interest; and every inspector shall pay the assessment by him received to the collector of his county within one month thereafter, under the penalty of paying ten *per cent.* interest; but no inspector or collector shall be answerable for the assessment on tobacco in warehouses, before they shall respectively receive, or ought to have received, the same; and every inspector shall render, from time to time, to the commissioners of the tax, a true account of all tobacco in the warehouse under his care.

How tobacco
is to be valued,
&c.

XXVII. AND BE IT ENACTED, That the said commissioners shall meet on the sixteenth day of April next, at the usual place of holding their respective county courts, to hear and determine the complaint of any person who may think himself grieved by his property being over valued by any assessor, and shall set for the space of two days next following, and as often afterwards, within thirty days thereafter, as may be necessary, for hearing and determining all appeals made to them; and if the said commissioners shall not meet and set as aforesaid, every commissioner failing therein shall forfeit and pay the sum of twenty pounds current money, unless prevented by sickness or other unavoidable accident; and if any person shall apprehend himself injured by the valuation of his property, and shall thereof complain to the said commissioners, they shall, at the time of their sitting to hear appeals, examine any person, or, in their discretion, the party complaining, on oath, or affirmation if a Quaker, Menonist or Tunker, touching the particulars or value of such property, and, upon

Commissioners
to hear com-
plaints, &c.

due