

C H A P.
XVII.

the age of forty-five years, and female above the age of thirty-six years, to a true proportioned value to male and female slaves above or under those ages; and if any slave shall not be perfect in his limbs or sight, or from the want of health, or any visible infirmity, shall be rendered incapable to perform his usual and proper labour, the commissioners shall make a reasonable abatement for such cause, and shall note the same in his return.

How surplus
land is to be
rated, &c.

XV. AND, whereas it may be just and reasonable in some cases to vary from the quantity of acres contained in the patent or deed by which the present possessor holds the same; BE IT ENACTED, That where the commissioners shall know, or be informed and have good reason to believe, that there is surplus land held under the patent or deed, it shall and may be lawful, and they are hereby required, to call on the person to whom the land is assessed to ascertain the quantity of such land, and the said commissioners may, in their discretion, for the better ascertaining the quantity thereof, administer an oath, or affirmation if a quaker, menonist or tunker, to such person, to discover his knowledge or belief touching the quantity of such land; and the party so to be assessed shall and he is hereby obliged to take such oath or affirmation as aforesaid, and answer thereon as to the quantity of such land to the best of his knowledge and belief, under the penalty of fifty pounds current money for every neglect or refusal; and where any person assessed holds less than the quantity specified in the patent or deed, it shall and may be lawful for the party assessed to ascertain the quantity by oath or affirmation as aforesaid, or otherwise to prove the same to the satisfaction of the commissioners, who shall allow for such deficiency.

Proviso.

XVI. AND, whereas some of the people called quakers, menonists or tunkers, are principled against bearing arms in any case, or contributing property for supporting any war, and therefore refuse to give in any account for their property, and this general assembly are willing to make allowance for the real weaknesses of men, as far as the public good will permit. IT IS HEREBY PROVIDED AND ENACTED, That where the refusal or neglect of any quaker, menonist or tunker, to give in his property, shall be returned to the commissioners, and the commissioners believe that such person is a friend to the present government, and that his refusal or neglect proceeds from scruples of conscience only, they shall not double the assessment of such person, nor shall he be liable to any penalty for such refusal or neglect.

Persons guilty
of fraud to pay
double, &c.

XVII. AND BE IT ENACTED, That if any person, who ought to be assessed by virtue of this act for any personal property, shall, by removing his or her effects from the county where they ought to have been valued, or by any other fraud or device escaped being taxed, and the same may be proved before any one of the commissioners, or any justice of the peace for the county where such person resides, at any time within one year next after his property ought to have been valued, every such person shall be charged in the county where he is found, upon proof thereof, double the value of the sum he ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he shall be found.

How estates
are to be va-
lued, &c.

XVIII. AND BE IT ENACTED, That all lands held or enjoyed immediately by tenants in 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 be considered; and as a rule for the commissioners 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 rated 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 the commissioners 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