

V. AND BE IT ENACTED, That the commissioners of the tax of the several counties be authorized to ascertain the quantity of land in their respective counties, and for that purpose to appoint one or more persons to take an accurate account of all the land in their county, with any buildings thereon, with power to the person or persons so appointed to call on the owners, possessors or claimants, of any land in their county, to discover and ascertain the quantity thereof, on oath or affirmation, as the case may be, according to the best of their knowledge and belief; and that the said commissioners be also authorized to call on the clerks 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 the said commissioners are also empowered to call on the clerks of their counties to deliver them a list of alienations from the first day of January, in the year seventeen hundred and eighty-three, to the first meeting of the said commissioners; and the said commissioners, after having ascertained the whole quantity or number of acres of land in their county, chargeable by law with the public assessment, are authorized 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 the said commissioners shall carefully and diligently examine the former valuations of lands in their counties, and after inquiry from any 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 calculation and apportionment.

C H A P.  
LIII.  
Commissioners  
to ascertain the  
quantity of  
land, &c.

The 6th, 7th and 8th sections are repealed by 1797, ch. 89, section 42.

IX. AND BE IT ENACTED, That any lands not heretofore assessed, and hereafter to be granted, be valued at their comparative value with other lands in the same county, and the real value of such lands, and not the sum to which they would amount at the average aforesaid, shall be considered as part of the capital of such county.

Lands not as-  
sessed to be va-  
lued, &c.

X. AND BE IT ENACTED, That the justices of the several county courts, at their respective March and April courts, (or as soon thereafter as may be,) shall appoint some person to value the land of the commissioners of the tax of their county, who shall make his return thereof to the said commissioners; and that the justices of Baltimore county, at their March court, (or as soon thereafter as may be,) shall appoint some person to value the property of the commissioners of Baltimore town, who shall make return thereof as aforesaid.

Land of the  
commissioners  
to be valued,  
&c.

XI. AND BE IT ENACTED, That the commissioners of the respective counties shall, as soon as may be after having made their valuations of land as aforesaid, appoint three places of meeting in their county, the most convenient for the people of the different parts of the county to attend, and the days on which one of the commissioners, with their clerk, will attend at the respective places aforesaid, for the purpose of shewing the said valuations to all persons concerned; and the places and times of attendance appointed by the commissioners shall be by them notified by advertisements at the most public places of the county ten days at least before the time of meeting, and some one of the said commissioners, with their clerk, shall attend at the places, and on the days by them appointed, and shall have with them the valuations by them made of all the land in the county, and shall, upon request, shew such valuation to any person holding land valued in the county; and where the owner of any land valued in any county does not reside in such county, the commissioners shall cause a certificate, under the hand of their clerk, of the valuation of such land, to be made, and the same shall, within five days after their valuation aforesaid, deliver, under cover, directed to the owner of such land, to the sheriff of their county, endorsed, to be forwarded as public letters, and such sheriff, and the other sheriffs in the line of direction to the owner, shall forward the same.

Commissioners  
to appoint  
places, &c.

The 12th, 13th and 14th sections are repealed by 1797, ch. 89, section 22.

XV. AND