

C H A P.
LXXXIX.

the possession of the property; and if the purchaser, or person having acquired the possession of any property as aforesaid, shall live in a different county, the said commissioners shall make out a certificate of such change of property, and direct it to the commissioners of the tax for the county where such person shall reside, and the same shall deliver to the sheriff of the county, endorsed as aforesaid, to be forwarded in the manner and under the penalty herein before mentioned, and the rate shall be charged to such person acquiring possession as aforesaid, and be paid by him; provided, that no person shall have any allowance or deduction on account of property aliened or transferred as aforesaid, unless such alienation, transfer, or mutation of possession, shall take place on or before the first day of April in any year, and unless notice thereof shall be given to the commissioners of the county in which such property shall have been last charged; and provided also, that no person shall be entitled to any such deduction on account of any such change of property which shall take place in the year seventeen hundred and ninety-eight, unless by judgment or decree executed before the first day of April next.

Commissioners
to call assessors
before them,
&c.

XXIV. AND BE IT ENACTED, That the commissioners of the tax shall have full power to call the several assessors before them at the time limited for appeal, or at such other times as they, in their discretion, shall think reasonable, for the purpose of correcting their valuation of property; and the said commissioners shall have full authority, and they are hereby directed, carefully to examine the several certificates of valuation in their respective counties, and to correct the same, although no complaint or appeal be made to them, so as to make the same as nearly equal as possible.

Assessors pro-
perty to be va-
lued, &c.

XXV. AND BE IT ENACTED, That the property of each assessor shall be valued by the commissioners of his county, or of the city of Baltimore, as the case may be, or any one of them, on or before the twentieth day of May next, in the same manner as the real and personal property of other persons by this act is directed to be estimated by the assessors.

Clerk to keep a
fair account,
&c.

XXVI. AND BE IT ENACTED, That the commissioners of the several counties shall direct their clerk to enter in a book to be provided for that purpose, an accurate and fair account of all the real and personal property within their county, and the valuation thereof as returned by the assessors, or as corrected by them, with an alphabetical list of the owners or persons chargeable with the assessment of such property.

And make out
a list, &c.

XXVII. AND BE IT ENACTED, That the clerk to the commissioners in each county shall, on or before the first Monday of July next, make out from the assessors certificates, and the corrections thereof (if any) by the commissioners, a summary account or list, (in columns,) in which shall be expressed the number of slaves of each description within this act, the weight of plate, and the value of each of the said species or kind of property, and all the other personal property, and the value thereof, in each district, and the whole value in each district extended, and the amount of each column, and shall lay the same before the commissioners, who, after correction thereof, if necessary, shall sign and enclose the same, endorsed for the public service, to the clerk of the house of delegates, and shall, within ten days thereafter, under the penalty of fifty pounds current money on each commissioner, deliver the same to the sheriff of their county, to be by him forwarded as public letters, and under the like penalty, and shall also deliver to the clerk of his county court a duplicate thereof, to be lodged among the records of the said county, in eight days thereafter; and the clerk of the house of delegates shall enter the said summary account in a book to be provided for the purpose, and keep the original in his office, and on the second day of the next meeting of the general assembly, he shall lay the same before the house of delegates, for the inspection of the members.

Duties not to be
performed, &c.

XXVIII. AND BE IT ENACTED, That if any of the days appointed by this act for the performance of any of the duties hereby required shall happen to be a Sunday, then such duties shall be performed on the day following.

Suits, when to
be brought, &c.

XXIX. AND BE IT ENACTED, That if any suit shall be brought against any person for any thing done in pursuance of this act, the suit shall be commenced within six months after the fact committed, and the defendant in any suit shall plead the general issue, and give this act and the special matter in evidence, and that the same was done in pursuance and by authority of this act; and if it shall appear so to be done, or if any suit shall be brought after the time limited, then the jury shall find for the defendant; and if the plaintiff shall become nonsuit, or suffer a discontinuance, or if a verdict shall pass, or, upon demurrer, judgment shall be given against him, the defendant shall recover treble costs, and have such remedy for the same as any defendant hath for costs of suit in other cases at law.

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