

C H A P.
LXXXIX.
Lists to be made
out annually,
&c.

XXXVII. AND BE IT ENACTED, That the registers of the land-offices on the western and eastern shores respectively shall, after the year seventeen hundred and ninety-eight, annually, to wit, between the first day of January and first day of March, make out for the commissioners of the tax, a list of all certificates which have become ready for patent, expressing the name of the land, the quantity it contains, and the person who is entitled to patent, and in case of resurvey, shall express the names of the original tracts, and quantity of vacancy added.

Clerks to make
out lists, &c.

XXXVIII. AND BE IT ENACTED, That the clerk of the general court of the western and eastern shore respectively, shall be and they are hereby directed and required, on or before the first day of April next, to make out from the records of deeds enrolled at length among the records of their respective courts, lists of the alienations of all land thereby granted, bargained or sold, since the first day of January, in the year seventeen hundred and ninety-two, which list shall express the names of the bargainor or grantor, or bargainors or grantors, bargainee or grantee, or bargainees or grantees, the land, and the quantity of acres the same may contain, and shall enclose and direct the same, under seal, to the commissioners of the tax of the county where such lands may lie, to be forwarded as other public letters are by law directed to be forwarded, and under the like penalties; and the clerks of the general court of the western and eastern shores respectively shall, annually thereafter, between the first day of March and the first day of April, in like manner make out, from the records of deeds as aforesaid, lists of the alienations of all lands which shall from time to time be granted, bargained or sold, and recorded, to be directed, delivered and forwarded, in like manner.

Lists to be en-
closed, &c.

XXXIX. AND BE IT ENACTED, That the register of the land-office for the western shore shall enclose and deliver the list made out as aforesaid, directed to the commissioners of the tax for the respective counties, endorsed on public service, to the sheriff of Anne Arundel county, to be by him transmitted as public letters; and the register of the eastern shore land-office shall enclose and deliver the list made out as aforesaid, endorsed in like manner, to the sheriff of Talbot county, who shall transmit the same as public letters to the respective counties.

Register's al-
lowance.

XL. AND BE IT ENACTED, That the register of the land-office for the western shore shall be entitled to receive thirty dollars every year for his services under this act, and the register of the eastern shore twenty dollars for his services under this act, to be paid annually by the treasurer of the respective shores out of any unappropriated monies in their treasury.

Rules to be ob-
served, &c.

XLI. AND BE IT ENACTED, That the commissioners, in estimating estates and interest in lands and town lots, shall observe the following rules, to wit: That all lands held or enjoyed immediately by tenants in fee-simple absolute, or fee-simple conditional, or executory, or fee-tail, shall be wholly valued to such tenants; and where divers persons have particular estates or interests carved out of the same inheritance, as in dower or by the courtesy, or for life, or for any term of years, exceeding five, with reversions or remainders for life, in tail or fee-simple, 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 agreeably to the directions of this act, and no more; and the said commissioners shall, in making their computation aforesaid, consider the tenancy in dower, by the courtesy, or for life, in possession, or estate for fifteen years without any valuable rent reserved, generally worth half the value of the fee-simple, but they may vary from this general rule as justice may require, considering the age and health of the tenant in dower, by the courtesy or for life, and the chance of the remainder or reversion, or the length of the term for years, as the case may be; and if the tenant or person holding a particular estate or interest shall pay the public the sum valued for the estate or interest of any landlord, reversioner or remainder-man, the person so paying may retain the land in his possession until he is repaid, or may have his action against the lessor, reversioner or remainder-man, or his heir, executor or administrator, for the sum of money he shall so pay, as for money paid for his use, or may deduct the money so paid, or any part thereof, out of any rent reserved upon his tenancy, unless otherwise agreed between the lessor and lessee.

This section is altered by 1798, ch. 96, which directs that the estates of tenant in dower, by the courtesy, or for life, shall be assessed in the same manner as estates in fee-simple, and exonerates the reversioner, &c. of such estates from the payment of any tax which may be levied on them.

Part of an act
repealed.
1795, ch. 53.

XLII. AND BE IT ENACTED, That the sixth, seventh and eighth sections of the act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, shall be and are hereby repealed.

XLIII. AND