

VACANCY.

Manner of issuing warrants for elections in case of vacancy in the legislature or congress. 1799, ch. 50, § 10.  
 For the manner of filling vacancies in offices, see GOVERNOR and COUNCIL.

VAGRANTS.

Penalty on vagrants shooting, hunting or carrying a gun, on a seated plantation, without the owner's leave. 1715, ch. 26, § 7.  
 Provision made respecting free negroes living idle, without any visible means of maintenance. 1796, ch. 67, § 20.  
 The corporation of the city of Annapolis empowered to pass laws to fine, imprison or punish vagrants. *Ibid.* ch. 30.  
 For other matters, see POOR.

VALUATION OF PROPERTY.

The average value of land by the acre established in the several counties as follows, viz.

- In Kent county, at 33/9.
- Prince-George's, 31/6.
- Baltimore, 29/3.
- Frederick, Charles,
- Harford, Anne-Arundel,
- Queen-Anne's, Talbot and
- Cecil, } 27s.
- Montgomery, Saint-Mary's,
- Calvert, Dorchester and
- Somerset, } 24/9.
- Worcester, 20/3.
- Caroline, 15/9. 1785, ch. 53, § 2.
- In Allegany, 4s. November, 1792, ch. 71, § 12, 13.
- In Washington, 24s. *Ibid.*

The annual assessments to be imposed on the amount of land at the above average value, and on personal property as should be thereafter directed. 1785, ch. 53, § 3.

Directions respecting the valuation in Baltimore town and county. *Ibid.* § 3, 4, 1797, ch. 89, § 7.

Directions for ascertaining the quantity of land in the different counties. 1785, ch. 53, § 5.

— For assessing lands not before assessed, and thereafter to be granted. *Ibid.* § 9.

— For valuing the lands of the commissioners of the tax. *Ibid.* § 10.

— For giving notice of the valuations made. *Ibid.* § 11.

— For returning an account of the property ascertained and valued. *Ibid.* § 15.

Lands granted or sold in virtue of the act to dispose of the reserved lands, &c. (November, 1788, ch. 44,) to be chargeable with assessment, &c. according to the valuation set by this act. November, 1792, ch. 71, § 14.

— Lists of grants and sales directed to be made out by the register of the land-office, and sent to Allegany county. *Ibid.* § 15.

— Nothing in the act for the more effectual collection of the charges in Allegany county to affect any tract of land or lot granted to the officers or soldiers of this state, unless the same shall have been or may hereafter be sold or transferred by them. 1796, ch. 8, § 6.

All real and personal property to be valued, (and to be chargeable with the public assessment accordingly,) except the following articles, viz.

- Property belonging to the state or the United States.
- Houses for public worship.
- Burying-grounds.
- Property belonging to any county.
- Property belonging to any college or county school.

VALUATION OF PROPERTY.

The crop and produce of the land in the hands of the person whose land produced the same.

Provisions necessary for the use and consumption of the person to whom the same shall belong, and his family, for the year.

Plantation utensils.

The working tools of mechanics and manufacturers actually and constantly employed in their respective occupations.

Wearing apparel.

Goods, wares and merchandise.

All home made manufactures in the hands of the manufacturers.

All stills.

All ready money.

All grain and tobacco.

All licensed vessels whatever above twenty tuns burthen, and

All riding carriages. 1797, ch. 89, § 1.

Five persons appointed commissioners of the tax in each county, and in the city of Baltimore. *Ibid.* § 2, 3.

Certain professions exempted from being commissioners. *Ibid.* § 2.

An oath to be taken for the faithful execution of the office. *Ibid.* § 4.

Directions for filling vacancies. *Ibid.* § 3.

Directions for the meeting of the commissioners, the appointment of a clerk and assessor, &c. *Ibid.* § 6.

Property in the precincts of the city of Baltimore to be valued in the same manner as in the county. *Ibid.* § 7.

The commissioners, in their direction to the assessors, to be governed by the act of 1785, ch. 53, and this act. *Ibid.* § 8.

Directions respecting the alteration of the price or value of lands. *Ibid.*

The commissioners empowered to call on the county clerks for lists of alienations and transfers of property. *Ibid.* § 9.

Penalty on assessors neglecting to return to the commissioners certificates for the valuation of property in their districts. *Ibid.* § 10.

Provision for the appointment of other assessors in case of refusal, &c. *Ibid.*

The commissioners of the city of Baltimore to meet and execute their duties as the other commissioners. *Ibid.* § 11, 12.

The assessors to take an oath for the faithful execution of their offices. *Ibid.* § 13.

All persons to deliver an account of their slaves and other property to the assessor. *Ibid.* § 14, 15.

Duty of the assessor in informing himself of property. *Ibid.* § 16.

Valuation to be set on slaves according to their ages, &c. as therein prescribed. *Ibid.* § 17.

Silver plate to be valued at 8/4 per ounce, and all other property at its actual worth in ready money, at the discretion of the assessors. *Ibid.*

No person whose property shall not be assessed to the amount of £. 30, or who shall not have a free-hold of 50 acres of land, shall be liable for or chargeable with any tax, assessment or charge, to be imposed in virtue of this act. *Ibid.* § 18.

Allowance to the commissioners, assessors and clerk, to be assessed and levied as other county charges. *Ibid.* § 19.

Penalty on persons removing their effects, &c. to escape being taxed. *Ibid.* § 20.

The commissioners directed to meet to hear and determine appeals from the valuation of the assessors. *Ibid.* § 21.

Directions for assessing property which may be aliened or transferred. *Ibid.* § 23.

The commissioners to call the assessors before them for the purpose of correcting their valuations, &c. *Ibid.* § 24.

The property of assessors to be valued by the commissioners. *Ibid.* § 25.