

C H A P.  
XXI, XXII.

ly central as possible in each Hundred of their County) with the Assessment and Rate made by the Assessor of such Hundred, of all the Property therein, and the Names of the Persons whose Property shall be assessed in such Hundred; and on Application shall, without any Fee or Reward, give in Writing a Copy of such Assessment and Rate; and if it shall appear by the List of Taxables, or be otherwise known to any Collector, that any Person shall reside in any other Hundred of his County than that in which his Property shall be assessed and rated, it is hereby declared to be the Duty of such Collector to enter such Assessment and Rate under the Hundred where such Person shall reside, and to give Notice to such Person so assessed, by attending there, either in Person or by Deputy, in the Hundred as aforesaid, in which such Person shall reside; and if it shall appear by the List of Taxables, or be otherwise known to any Collector, that any Person, whose Property shall be assessed and rated in his County, shall not reside therein, it is hereby declared to be the Duty of such Collector to make diligent Enquiry where such Person shall live, and he shall, if known, transmit to the Collector of the County where such Person shall reside, a Copy of the Assessment and Rate made on the Property of such Person in his County, and such Collector, on Receipt thereof, shall enter the same under the Hundred where such Person shall reside, and shall attend in such Hundred therewith, and give Notice thereof as aforesaid, and if required, a Copy thereof as aforesaid.

C H A P. XXII.

An ACT relating to the Assessment of Property in this State.

Preamble.

**W**HEREAS it is the Intention of this General Assembly, that all the real and personal Property in this State shall be taxed in the Hands of the Holders of such Property; and whereas many of them may be indebted in and for the Sums of Money by which such Property has been acquired, and for which they may be liable to pay an annual Interest, and it is reasonable that the Tax should fall upon and be ultimately paid by the Creditor receiving such Interest:

Persons paying Interest for Debts to be allowed 10 s. for every hundred Pound principal Money, &c.

-II. Be it enacted, by the General Assembly of Maryland, That all and every Person or Persons within this State, being indebted, at the Time he, she, or they, shall be assessed as aforesaid, by Judgment, Mortgage, Bond, Bill, or by any other Ways and Means on which an annual Interest shall accrue and become due to the Creditor, in any Sums of Money, Tobacco, or other Commodity, their Heirs, Executors, or Administrators, shall, for the better enabling him, her, or them, to pay and bear the Rates and Assessments herein before imposed upon him, her, or them, be allowed, by Virtue of this Act, after the Rate of ten Shillings for every hundred Pounds of the principal Money, Tobacco, or other Commodity, which he, she, or they, shall be so indebted at the Time he, she, or they, shall be respectively so assessed, by his, her or their Creditor or Creditors, out of one Year's Interest so as aforesaid by him, her, or them, owing as aforesaid, and in the same Proportion for a shorter Time than one Year; and may and are hereby enabled to deduct, retain, and discount the same, any Agreement,