

C H A P. XVII. they shall not double the assessment of such person, nor shall he be liable to any penalty for such refusal or neglect.

Persons guilty of frauds to pay double, &c.

XVII. And be it enacted, That if any person, who ought to be assessed by virtue of this act for any personal property, shall, by removing his or her effects from the county where they ought to have been valued, or by any other fraud or device, escape being taxed, and the same may be proved before any one of the commissioners, or any justice of the peace for the county where such person resides, at any time within one year next after his property ought to have been valued, every such person shall be charged in the county where he is found, upon proof thereof, double the value of the sum he ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he shall be found.

How fee simple estates, &c. are to be valued, &c.

XVIII. And be it enacted, That all lands held or enjoyed immediately by tenants in fee simple, conditional or executory, or fee tail, or by tenant for life without any contingency and impeachment of waste, and who pays no rent, or by tenant by the courtesy, shall be wholly valued to such tenants; and land assigned to and held by tenant in dower, shall be assessed to such tenant; and where divers persons have particular estates or interests carved out of the same inheritance, as for years, with a reversion or remainder for life or in fee, 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 agreeable to the directions of this act, in which computation, the length of the term for years, the age and health of the tenant for life, and the chance of the reversion, shall be considered. And as a rule for the commissioners to ascertain the value of ground rent in Annapolis, Frederick, Baltimore, and other towns, the lessors of ground rent to the amount of six pounds, shall be assessed as for one hundred pounds capital, and in the same proportion for any greater or less sum, and the lessees shall be assessed on the actual worth of the improvements made since the lease, and the present value of the land, after deducting therefrom the value thereof at the time of the lease (which value shall be estimated at one hundred pounds for every six pounds of the ground rent reserved, and so pro rata for every greater or less sum), and the lessees shall be chargeable with and pay the sum rated to the lessors, and deduct the same out of the rent; and it is the intention of this act, that lessors of ground rent be chargeable in no case but only on the rent they receive. And as a rule for the commissioners to ascertain the value of houses in Annapolis, Frederick, Baltimore, and other towns, yielding an annual rent, the lessors shall be assessed for every twelve pounds of the rent reserved, as for one hundred pounds capital, and in the same proportion for any greater or less sum of the rent reserved, and the lessees shall be assessed in the same manner as lessees of ground rent, and the lessees shall be chargeable with and pay the sum rated to their lessors, and deduct the same out of the rent, and the lessors are in no case to be chargeable but only on the rent by them received.

Where no effects can be found, part of the land to be sold, &c.

XIX. And be it enacted, That in all cases where the collector can find no effects on the land belonging to the party chargeable with the assessment sufficient to pay the same, if distressed, and the rate cannot be