

buildings and improvements, in said town, who shall have authority to inquire as aforesaid. And the commissioners of the several counties, and of Baltimore-town, respectively, shall examine all former returns of property in the towns, and upon the best information they can get, and view of the premises, if necessary, shall value the ground-rent and real property in the towns aforesaid, according to the rules herein after prescribed.

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VII. And be it enacted, That the commissioners, in estimating estates and interests in lands, 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 years, 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, and value of the rent reserved, 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 remainderman, 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 remainderman, or his heir, executor or administrator, for the sum he shall 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; but where a valuable and full rent is reserved, so that the interest of the tenant cannot be considered as valuable, the landlord, or person entitled in fee-simple or fee-tail to the land or property from which the rent issues, shall pay on the whole value of the lands, and the tenant in such case paying the public, may retain, deduct, or have his action, as aforesaid.

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

VIII. And be it enacted, That as a rule for the commissioners of the tax to ascertain the value of ground-rent in Annapolis, Frederick, Baltimore and its precincts, and other towns, the persons entitled to ground-rent to the amount of eight pounds, shall be assessed as for one hundred pounds capital, and in the same proportion for any greater or less sum of ground-rent; and the lessees, or persons holding the ground, shall be assessed on the actual worth of the improvements made since the lease or conveyance, and the present value of the land, after deducting therefrom the value thereof at the time of the lease or conveyance, which value shall be estimated at one hundred pounds for every eight pounds of the ground-rent reserved, and so pro rata for every greater or less sum of ground-rent; and the lessees, or persons holding the ground, shall be chargeable with and pay the sum rated to the lessors, and may deduct the same out of the rent, unless otherwise agreed between the person holding the ground and the person claiming the rent; but if the lessee, or person holding the ground when the same was assessed, cannot be found, so that the sum rated to the person entitled to the ground-rent cannot be collected from the person holding the ground, then the person entitled to the rent shall be liable to pay the assessment on the same. And as a rule for the commissioners to ascertain the value of houses in Annapolis, Frederick, Baltimore and its

How ground-rent in towns is to be estimated, &c.