

for, **Be it enacted**, That in all such cases the said register shall make out, on or before the aforesaid first day of April next, accounts of all such lands, which have been compounded on between the first day of January, one thousand seven hundred and seventy-two, and the first day of April, one thousand seven hundred and ninety-three, and on which patent is ready to be issued on application, and in like manner deliver them to the sheriff of Anne-Arundel county, to be forwarded to the commissioners of the tax in each respective county, in the manner and under the penalties herein before mentioned; and the said register shall annually, between the first day of March and the first day of April, in like manner, make out and deliver accounts of all lands which, from time to time, shall be so compounded on, and for which patents, for the reasons aforesaid, may not have issued; and all such lands shall be valued and assessed by the commissioners of the tax in the same manner as if patents had issued therefor.

C H A P.
LXXI.
And of lands
compounded
on, &c.

XII. **And**, whereas since the last average valuation of lands in the several counties of this state, Washington county hath been divided, and a new county erected out of it by the name of Allegany, and it is necessary to fix an average on the lands in Allegany county, **Be it enacted**, That the average value of the lands by the acre in Allegany county be four shillings current money.

Average value
in Allegany.

XIII. **And**, whereas the lands in Allegany county are greatly inferior in value to the lands in Washington county, and it is right and proper that the average of the whole should not be diminished, **Be it enacted**, That the average value of the lands in Washington county shall be twenty-four shillings per acre, any thing in the before-mentioned act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, to the contrary notwithstanding.

And in Wash-
ington coun-
ty, &c.

XIV. **And**, whereas large quantities of land to the westward of Fort Cumberland, in Allegany county, have been granted, disposed of or sold, by the state to different persons, and in many cases the persons to whom the same have been disposed of were vested with an estate in fee-simple therein, without any patent therefor, in virtue of an act to dispose of the reserved lands westward of Fort Cumberland, in Washington county, and to fulfil the engagements made by this state to the officers and soldiers of the Maryland line in the service of the United States, and sundry supplementary acts thereto; **Be it enacted**, That all lands granted, disposed of or sold, in virtue of the said act and supplements thereto, shall be and they are hereby made chargeable with any public tax or assessment, or county charge, that may hereafter be laid or imposed, according to the respective value which shall be set upon any such lands in virtue of this act.

Lands made
chargeable,
&c.

XV. **And be it enacted**, That the register of the land-office shall, on the first day of April next, make out a list of all lands granted, disposed of or sold, in virtue of any of the said acts, and deliver the same, directed to the commissioners of the tax for Allegany county, sealed and endorsed as aforesaid, to the sheriff of Anne-Arundel county, to be forwarded as aforesaid; and the said register shall, on the first day of March annually, make out and deliver to the sheriff of Anne-Arundel county, to be forwarded as aforesaid, lists of all lands which may, after the aforesaid first day of April next, be sold or disposed of in virtue of any of the aforesaid acts, or by any future act of the general assembly.

Register to
make out a
list, &c.

XVI. **And be it enacted**, That the treasurer of the western shore shall, on or before the tenth day of February next, make out and deliver to the register of the land-office of the western shore a list of all sales of land in Allegany county by virtue of any of the said acts, and which are not already entered on the records of the land-office.

Treasurer to
make out a
list, &c.

XVII. **And be it enacted**, That if any person, appointed an assessor in virtue of this act, and who shall accept of his said appointment, shall neglect to return to the commissioners certificates for such valuation of the real and personal property in his district, agreeably to this act and the instructions given to him, he

Penalty on as-
sessors for ne-
glect, &c.