

(except the property by the original act excepted,) and shall immediately on such information proceed to value such property, agreeably to the directions of this act, and shall return, at the time and at the place to be appointed by the commissioners of the tax of the county of which he is sheriff, a certificate in writing of the particulars of all the said personal property in his county, and of his valuation of the same, in which shall be expressed the number of slaves of each description, agreeably to the original act, and the weight of plate, and shall return with his certificate an alphabetical list of the names of all such persons whose property he shall value.

V. **Provided always, and be it enacted,** That every sheriff, or deputy sheriff, before he proceeds on the duties by this act imposed, shall take the following oath, or affirmation, as the case may be, to wit: "I, A. B. do swear, or affirm, that I will well and truly execute the duties imposed on me by an act, entitled, A supplement to an act for the valuation of the real and personal property within this state, and will justly and impartially value all personal property which I shall be authorized to value, agreeably to the directions of the act for the valuation of real and personal property within this state, and the supplement thereto, according to the best of my skill and knowledge, and therein I will spare no person for favour or affection, or any person grieve for hatred, malice or ill-will. So help me God;" which oath or affirmation any of the justices of the peace, or commissioners of the tax, may administer.

And to take an oath.

VI. **And be it enacted,** That there shall be allowed to each sheriff, for the performance of the duties by this act imposed on him, such a sum as the commissioners of the tax, in their discretion, shall think reasonable and proper, according to the duty which he shall actually perform, which sums shall be respectively laid by the justices of the several counties of this state, and levied and collected by the sheriff or collector, in the same manner, and at the same time, that other county charges are laid, levied and collected, with the usual commission for collecting the same.

His allowance.

VII. **And be it enacted,** That any person whose property shall be valued under this act, shall have the same right to appeal that is granted to persons assessed under the original act.

Persons may appeal.

Orig. 4

C H A P. LII.

Sept. 95. 43 - 96. 60

An ACT relating to public roads in this state, and to repeal the acts of assembly therein mentioned.

Passed December 25.

WHEREAS the present modes of repairing public roads, under the existing laws of this state, are found by experience inadequate to the purposes intended, and are partial and unjust in their operation, and it is found necessary that proper persons be invested with the power of straightening old roads; therefore,

Preamble.

Cont. Tel
1805. by Act
of 1798. ch 71.

II. **Be it enacted, by the General Assembly of Maryland,** That the justices of the peace for Baltimore, Talbot, Somerset, Cecil, Prince-George's, Queen-Anne's, Frederick, Harford, Caroline, Montgomery, Allegany and Kent counties, or a majority of the said justices in each of the said counties, are hereby authorized and required to meet annually, at the places and at the usual time for holding their levy court in their respective counties, and when so met, the said justices, or a majority of them then present, shall be and they are hereby authorized and required annually to levy, by equal assessment on the assessable property within their counties respectively, a sum of money as follows, to wit: In Baltimore a sum not exceeding one shilling and three-pence, in Talbot a sum not exceeding three shillings and nine-pence, in Somerset a sum not exceeding one shilling and six-pence, in Cecil a sum of money not exceeding three shillings, and one third of the money levied on the inhabitants on the east and south side of Elk River, shall be expended on the roads on the east and south side of said river, in the said county, in Prince-George's a sum not exceeding three shillings and nine-

Justices to meet annually, &c.