

C H A P.
XCII.

and a certificate of such abatement or increase shall forthwith deliver, or cause to be delivered, to the collector, who shall collect and levy the rate from such person according to such abatement or increase.

Part of an act
repealed.

XXII. AND BE IT ENACTED, That the twelfth, thirteenth and fourteenth sections of the act passed at November session, one thousand seven hundred and eighty-five, entitled, An act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, be and they are hereby repealed and made null and void.

No person to be
chargeable
with property
transferred, &c.

XXIII. AND BE IT ENACTED, That no person shall be chargeable with the rate or assessment on any property which he may have aliened or transferred, but the same shall be chargeable to the person who shall be entitled thereto, or have the possession thereof by virtue of any alienation, transfer, or mutation of possession; and the commissioners of the tax are hereby empowered and required, from time to time, as often as occasion may require, to alter and correct the account of any person who may have parted from the possession of any property as aforesaid, and the sum which shall be so taken off shall be charged to the person who may have purchased, or otherwise acquired the possession of, the property; and if the purchaser, or person having acquired the possession of any property as aforesaid, shall live in a different county, the said commissioners shall make out a certificate of such change of property, and direct it to the commissioners of the tax for the county where such person shall reside, and the same shall deliver to the sheriff of the county, to be forwarded in the manner and under the penalty herein before mentioned, and the rate shall be charged to such person acquiring possession as aforesaid, and be paid by him; provided that no person shall have any allowance or deduction on account of property aliened or transferred as aforesaid, unless such alienation, transfer, or mutation of possession, shall take place on or before the first Monday of June in any year, and unless notice thereof shall be given to the commissioners of the county in which such property shall have been last charged.

Nor with any
negro, &c.

XXIV. AND BE IT ENACTED, That no person shall be charged with the rate or assessment on any negro who may have died, or any other property which may have been lost or destroyed; and the commissioners of the tax are hereby empowered and required, from time to time as often as occasion may require, to alter and correct the account of any person who may have lost any negro by death or otherwise, or any other property by destruction of any sort; provided that no person shall have any allowance or deduction on account of any negro or other property lost by death or destruction, unless a report of the same is made to the commissioners, supported by satisfactory evidence to the commissioners, on or before the first Monday of June in any year.

Commissioners
to call assessors
before them,
&c.

XXV. AND BE IT ENACTED, That the commissioners of the tax shall have full power to call the several assessors before them at the time limited for appeal, or at such other times as they, in their discretion, shall think necessary, for the purpose of correcting their valuation of property; and the said commissioners shall have full authority, and they are hereby directed, carefully to examine the several certificates of valuation in their respective counties, and to correct the same, although no complaint or appeal be made to them, so as to make the same as nearly equal as possible.

Assessors pro-
perty to be va-
lued, &c.

XXVI. AND BE IT ENACTED, That the property of each assessor shall be valued by the commissioners of his county, or of the city of Baltimore, as the case may be, or any one of them, between the first and twentieth days of May next, in the same manner as the real and personal property of other persons by this act is directed to be estimated by the assessors.

Clerk to keep
a fair account,
&c.

XXVII. AND BE IT ENACTED, That the commissioners of the several counties shall direct their clerk to enter in a book to be provided for that purpose, an accurate and fair account of all the real and personal property within their county, and the valuation thereof as returned by the assessors, or as corrected by them, with an alphabetical list of the owners or persons chargeable with the assessment of such property.

And make out
a list, &c.

XXVIII. AND BE IT ENACTED, That the clerk to the commissioners in each county shall, on or before the first Monday of August next, make out from the assessors certificates, and the corrections thereof, (if any,) by the commissioners, a summary account or list, (in columns,) in which shall be expressed the number of slaves of each description within this act, the weight of plate, and the value of each of the said species or kind of property, and all the other personal property, and the value thereof, in each district, and the whole value in each district extended, and the amount of each column, and shall lay the same before the commissioners, who, after correction thereof, if necessary, shall sign and enclose the same, endorsed for the public service, to the clerk of the house of delegates, and shall, within ten days thereafter, under the penalty of fifty pounds current money on each