

35. AND BE IT ENACTED, That the commissioners, in estimating estates and interests in lands and town lots, shall observe the following rules, to wit: that all lands held and enjoyed immediately by tenants in fee-simple absolute, or fee-simple conditional, or executory, fee tail, in dower, by the courtesy for life, or for years, without any valuable rent reserved, shall be wholly valued to such tenants.

1812.

Rules to be observed in estimating estates, &c.

36. AND BE IT ENACTED, That the tenant or person holding any lease-hold estate, shall pay to the collector the sum valued for the estate or interest of any land lord, and the tenant or person so paying may have his or her action against the lessor, or his or her heirs, executors or administrators, for the sum of money he or she shall so pay, as for money paid for his or her use, or may deduct the money so paid, or any part thereof, out of any rent reserved upon such tenancy, unless otherwise agreed between the lessor and lessee.

Tenants, &c. of lease-hold estates.

37. AND BE IT ENACTED, That the average value of the lands by the acre in Allegany county, be fifty cents current money, and that the average value of the lands in Washington county, shall be three dollars and twenty cents 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.

Average value of lands in Allegany and Washington counties.

38. 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 person or 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 Allegany 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: *Therefore,*

Lands westward of Fort Cumberland, made chargeable with public tax ]

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 is or may hereafter be laid or imposed according to the respective value which shall be set upon any such lands in virtue of this act: *Provided,* That nothing in this act contained shall subject to

Proviso.