

county, relative to a road; and a petition from Anna M'Donald, praying that an act may pass, ratifying the last will of her late husband Angus M'Donald, and enabling her to sell and dispose of a tract of land called Fair-Island, and other lands therein mentioned; severally endorsed;
 " By the senate, December 15, 1780: Read and referred to the house of delegates.
 " By order, J. MACCUBBIN, clk."

Which were read.

ORDERED, That the petition of Reuben Merriwether be referred for consideration to the 12th day of the next session of assembly.

The bill to extend the time and to enforce the collection of the taxes in several of the counties within this state, and for other purposes, was read the second time and passed.

The house adjourns till half after 3 o'clock.

P O S T M E R I D I E M:

The house met. Mr. Craufurd appeared in the house.

Thomas Stone, Esq; from the senate, delivers to Mr. Speaker the bill for the appointment of visitors for Queen-Anne's county free-school, endorsed; " By the senate, December 15, 1780: Read the first and second time by especial order and will pass.

" By order,

J. MACCUBBIN, clk."

And the bill to enable the sheriffs of this state to take bail bonds in certain cases, endorsed;
 " By the senate, December 15, 1780: Read the first time and ordered to lie on the table.

" By order,

J. MACCUBBIN, clk.

" By the senate, December 15, 1780: Read the second time by especial order and will pass.

" By order,

J. MACCUBBIN, clk."

Which were ordered to be engrossed.

The bill to extend the time and to enforce the collection of the taxes in several of the counties within this state, &c. was sent to the senate by Mr. Morris and Mr. Giles.

Mr. Clagett has leave of absence until Monday next.

Mr. Jackson, from the committee, brings in and delivers to Mr. Speaker a bill, entitled, A Supplement to the act for the relief of those who have and may suffer by the British army; which was read the first and second time by especial order and committed for amendments.

Mr. M'Mechen, from the committee, brings in and delivers to Mr. Speaker the following report:

By the COMMITTEE appointed to consider and report on the petition of John Galloway:

YOUR committee beg leave to report, that they believe, upon the information of the petitioner, that the several allegations contained in the petition are true.

They further report, that they having examined the different interests of the parties in the lands mentioned by the petitioner, they submit the following mode of assessment to the consideration of the house: That on all outstanding leases for years, the landlord shall pay one part in twenty-one for every twenty-one years, and so in proportion; and the tenant shall pay the remainder. For example, if a lease has only ten years to run, then the landlord's part will be one tenth, if five years one fifth, and thus rising and falling according to the length of the term. This is to be understood where there is no rent reserved; but where there is a reservation of rent, the landlord is to pay the assessment on such rent, which is to be added to the tax for the reversion, and these deducted from the whole assessment, will leave the proper balance due from the tenant. To illustrate this by example: Suppose A B has a lease for 21 years in 120 acres of land, valued at £. 210, paying 20s. currency annual rent.

Suppose the assessment to be $65\frac{1}{4}$ per cent. is

137 0 6

The landlord's $\frac{1}{21}$ part for reversion is

6 10 6

His assessment on rent, at $66\frac{1}{4}$ per cent. being in proportion with the amount of the assessment to the value of the premises

0 13 3

Landlord's part 7 3 9
 Tenant's part 129 16 9

That your committee, having endeavoured to adjust the various interests of the lessees by the same scale of proportion, are of opinion, that on leases for lives, the proper mode is to estimate a life at 60 years, and calculate the duration of the term from the youngest life mentioned in the lease. Suppose therefore a lease for three lives, and the youngest person nominated is 39 years old, it follows, on the principles premised, that the calculation must be the same as on a lease for 21 years, consequently the assessment must be made accordingly. The same rule, we apprehend, should take place in estates for lives created by the law, as tenancies in dower, and by the courtesy; for instance, if a widow is 40 years of age, her interest is to be rated at 20 years,