

the current expenses of government, in connection with the ordinary revenue of this state, twenty thousand dollars of the surplus funds, if any, to be raised by this act, after the first year, be and the same is hereby annually appropriated to the support and maintenance of free schools in the several counties of this state, and the city of Baltimore.

Sec. 39. *And be it enacted*, That nothing contained in this act shall be so taken or construed as to authorise any tax to be levied on any seine or other implements of fishermen, whether the same are actually employed at the time the assessment is made or not.

Sec. 40. *And be it enacted*, That nothing herein contained shall be so understood as to authorise any tax to be levied upon any fish at the time that the fishermen may be employed in catching, salting, and packing the same, or while they remain in their possession unsold.

Sec. 41. *And be it enacted*, That all county and city levies shall be made from the assessment of property under the provisions of this act, and that any other act providing for the assessment of property in the different counties of this state, be and the same is hereby repealed, except so far as it relates to the appointment of commissioners of the tax in said counties.

Sec. 42. *And be it enacted*, That it shall be the duty of the assessor or assessors to be appointed in and for Allegany county, to value and assess all lands and lots of ground heretofore exempted by law from taxation, except as herein before excepted.

Sec. 43. *And be it enacted*, That no person who is not assessed at more than one hundred dollars, shall pay any tax under this law.

Sec. 44. *And be it enacted*, That all the expenses of levying and collecting the tax imposed by this law, be defrayed by the revenue arising from it, and shall not be an additional charge on the several counties of this state, or the city of Baltimore; *Provided*,