

pounds, and lands of the worst quality at not less than five shillings common money per acre.

*And be it enacted,* That the several assessors in their valuation of lands shall regard their situation and improvements, and shall consider valuable improvements on said lands, also mines of iron and copper ore, independent of the rates above specified.

*And be it enacted,* That healthy male negroes who are not tradesmen, shall not be valued at more than seventy-five pounds common money each; that healthy male negroes, who are tradesmen, shall not be valued at more than one hundred and twenty-five pounds common money each, and other negroes in proportion, as near as may be, according to their ability of body, age, and sex; that silver plate be valued at eight shillings and four-pence per ounce; bar iron at thirty pounds per ton, and pig iron at nine pounds per ton; that the other articles of personal property be left to the determination of the several assessors, who shall value the same in proportion to the rates herein before established for lands and negroes, subject to the controul of the commissioners of the tax, as hereafter directed.

*And be it enacted,* That houses and lots in towns and in the city of Annapolis be valued according to their situation and other advantages, in proportion to the rate herein before set on lands.

*And,* Whereas it may be just and reasonable in some cases to vary from the quantity of acres contained in the patent or deed by which the present possessor holds the same,

*Be it enacted,* That where the assessor shall know of his own knowledge, or have good reason to believe, that there is surplus land held under the patent or deed, it shall and may be lawful for such assessor, and he is hereby required to call on the person