

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 the 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 to whom the land is assessed, to ascertain the quantity on oath, to be administered by such assessor; and the party so to be assessed shall, and he is hereby obliged to discover the quantity, as near as he can, on oath or otherwise, to the satisfaction of the assessor, under the penalty of fifty pounds for every neglect or refusal; and where any person assessed holds less than the quantity specified in the patent or deed, it shall and may be lawful for the party assessed, to ascertain the quantity by oath, to be administered as aforesaid, or otherwise to prove the same, to the satisfaction of the assessor, who shall rate the land accordingly.

*And*