

THE
PUBLIC LOCAL LAW

OF

MARYLAND.

ALLEGANY COUNTY.

CREATED A COUNTY BY 1789, CHAP. 29.

ASSESSMENT.

AN ACT for the re-assessment and re-valuation of the Real and Personal Property, in Allegany County.—1838, ch. 215.

SEC. 1. *Be it enacted, by the General Assembly of Maryland,* Persons named and authorized to assess and value.
That John North, George Hoblitzell and Meshack Browning, of Allegany county, be, and they are hereby authorized and empowered, to re-assess and re-value all the real and personal property, in Allegany county; *Provided nevertheless,* Things excepted. that property belonging to this state, or the United States, houses for public worship, burying grounds, or property belonging to Allegany county, or to any college, or any county school, the crop and produce of the lands in the hands of the person whose lands produced the same, or in the hands of the tenant, and provisions necessary for the use and consumption of the person to whom the same shall belong, and his family for the year, and plantation utensils, the working tools and machinery of mechanics and manufacturers, actually and constantly employed in their respective occupations, wearing apparel, goods, wares and merchandise, and all home-made manufactures, in the hands of manufacturers, all ready money, all grain and tobacco, shall not be assessed and valued under this act.

SEC. 2. *And be it enacted,* Oath required. That each of the persons aforementioned, as assessors, shall, before they proceed to the execution of the duties imposed upon them by this act, make oath, or