

C H A P.  
LIII.

precincts, and other towns, yielding an annual rent, the lessor, or the person entitled to the house, shall be assessed for every sixteen pounds of the rent reserved as for one hundred pounds capital, and in the same proportion for any greater or less sum of the rent reserved; and upon leases for above three years, and where the value of the ground, house or houses, and improvements, exceeds the value of the rent reserved, the lessees, or persons holding and possessing the ground, house or houses, and improvements, shall be assessed upon the sum which the actual worth of the ground, house or houses, and improvements, in ready current money, exceeds the value of the rent reserved, calculating sixteen pounds at one hundred pounds capital as aforesaid, and the lessees, or person holding and possessing the ground, house or houses, and improvements, shall be chargeable with and may pay the sum rated their lessors, and may deduct the same out of the rent, unless otherwise agreed between lessor and lessee; but if the lessee, or person holding and possessing the ground, house or houses, and improvements, or their effects or estate, cannot be found, so as the sum rated to the lessor may be collected, then the lessor shall be chargeable with the same; and houses, lots, and parcels of land, in the same places, shall be valued at their actual worth in ready current money, but where lots have been leased or taken on ground-rent, and the lessee or grantee has deserted the ground, and left it to the lessor or grantor, and the lessor or grantor cannot obtain the rent agreed to be paid, in such case the ground shall be estimated at its real value, and not upon a calculation from the rent reserved.

Lands not assessed, to be valued, &amp;c.

IX. And be it enacted, That any lands not heretofore assessed, and hereafter to be granted, be valued at their comparative value with other lands in the same county, and the real value of such lands, and not the sum to which they would amount at the average aforesaid, shall be considered as part of the capital of such county.

Land of the commissioners to be valued, &amp;c.

X. And be it enacted, That the justices of the several county courts, at their respective March and April courts, (or as soon thereafter as may be) shall appoint some person to value the land of the commissioners of the tax of their county, who shall make his return thereof to the said commissioners; and that the justices of Baltimore county, at their March court, (or as soon thereafter as may be) shall appoint some person to value the property of the commissioners of Baltimore-town, who shall make return thereof as aforesaid.

Commissioners to appoint places of meeting, &amp;c.

XI. And be it enacted, That the commissioners of the respective counties shall, as soon as may be after having made their valuations of land as aforesaid, appoint three places of meeting in their county, the most convenient for the people of the different parts of the county to attend, and the days on which one of the commissioners, with their clerk, will attend at the respective places aforesaid, for the purpose of shewing the said valuations to all persons concerned; and the places and times of attendance appointed by the commissioners shall be by them notified by advertisements at the most public places of the county, ten days at least before the time of meeting, and some one of the said commissioners, with their clerk, shall attend at the places, and on the days by them appointed, and shall have with them the valuations by them made of all the land in the county, and shall, upon request, shew such valuation to any person holding land valued in the county. And where the owner of any land valued in any county does not reside in such county, the commissioners shall cause a certificate, under the hand of their clerk, of the valuation of such land, to be made, and the same shall, within five days after their valuation aforesaid, deliver, under cover, directed to the owner of such land, to the sheriff of their county, endorsed, to be forwarded as public letters, and such sheriff,