ACTS OF ASSEMBLY PASSED SEPTEMBER-OCTOBER 1760

Liber H. S.

No. 1
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At a Session of Assembly begun and held at the City of Annapolis on Friday the Twenty Sixth Day of September in the Tenth Year of the Dominion of the Right Honourable Frederick, Absolute Lord and Proprietary of the Provinces of Maryland and Avalon, Lord Baron of Baltimore, & so forth Anno Domini 1760 and ending the [Fifteenth] Day of [October] following

The following Laws were enacted and assented to by His Excellency Horatio Sharpe Esq. Governor

No. 1 An Act for Easing the Inhabitants of this Province, from the great and unequal Burthen of the additional Land-Tax.

[Preamble.]

Whereas it appears by the Proceedings of the Commissioners impowered by the Act for granting a Supply of Forty Thousand Pounds for his Majesty's Service, and striking Thirty-four Thousand and Fifteen Pounds Six Shillings thereof in Bills of Credit, and raising a Fund for sinking the same, to compute and ascertain, in Case of a Deficiency in the Funds by the said Act raised and appropriated for the replacing and sinking the said Sum, what Rate, by way of additional Tax on Lands, to be imposed in the same Manner with the Land-Tax by the said Act imposed, would undoubtedly be sufficient to make good such Deficiency, that there is imposed a Tax of Seven Shillings and Seven Pence per Hundred Acres on all Lands, and so in Proportion for a greater or less Quantity, with the further Sum of Seven Shillings and Seven Pence on all Lands held by Papists of the Age of Eighteen Years or upwards, who shall refuse to take the Oaths to the Government, one Half of which is, according to the Directions of the said Act, payable in a few Days, and the Remainder on the Twenty-fifth Day of March next. And as it is thought unequal and grievous, that the Land-Holders only should be burthened with the Payment of a Sum exceeding one Third of a Tax imposed for his Majesty's Service, and the Security of the good People of this Province in general, besides their full Proportion of all other Taxes: In order therefore to quiet the Minds of his Majesty's good Subjects of this Province, by rendering the said Tax less unequal and grievous;

[Proceedings of the Commissioners null and void.] Be it Enacted by the Right Honourable the Lord Proprietary, by and with the Advice and Consent of his Lordship's Governor, and the Upper and Lower Houses of Assembly, and the Authority of the same, That the Rate aforesaid of the additional Land-Tax aforesaid, and the Certificates thereof made by the Commissioners afore-