## WESTERN SHORE TREASURY, Annapolis, January 3rd, 1843.

To the Honorable

the House of Delegates:

The Treasurer in obedience to their order of yesterday, furnishes the accompanying copy of his instructions to the assessors, in pursuance of ch. 325 of the acts of December session 1841.

Most respectfully,
Their obedient serv't,
GEORGE MACKUBIN,
Treas'r. W. S. Md.

## TREASURY INSTRUCTIONS FOR EACH ASSESSOR.

WESTERN SHORE TREASURY,

Annapolis, April 18th, 1842.

SIR:—In obedience to the 3rd section of an act of the General Assembly of Maryland, of December session 1841, entitled, "An act to raise additional revenue to aid in paying the debts of the State, by laying a tax on salaries, incomes, emoluments and profits," I have prepared and furnish, the following instructions, for your observance in performing your duties as an Assessor in the execution of the said act—

1st. You will consider it applicable to all professions, faculties, and employments or occupations whatever—except those

only of Judges and Clergymen as such strictly.

If you find a Judge or Clergyman, with any other employment or employments, than such as strictly appertain to his duties as a Judge or Minister of the Gospel, you will apply the act to such other employment or employments, be they what they may.

2nd. With the said exceptions so restricted, you will consider

the act applicable to every resident of the State.

3rd. You will inquire and judge of the yearly value of each citizen's labor and skill, applied in his employment or occupation—and if you believe it to be \$500 or more, you will, on or before the first Monday in August next, return to the proper authority of your Assessment District, his