msa_sc2901_scm2350-0305 ©Maryland State Archives

Laws of Maryland.

No. 222.

Passed by the General Assembly of Maryland, at their session, which commenced on the last Monday of December, 1847.

AN ACT ENTITLED A FURTHER SUPPLEMENT TO THE ACT ENTITLED AN ACT IMPOSING A TAX ON COLLATERAL INHERITANCES, DISTRIBUTING SHARES AND LEGACIES, TO AID IN PAYING THE DEBTS OF THE STATE, passed at December session, eighteen hundred and forty four, chapter two hundred and thirty-seven.

SEC. 1. *Be it enacted by the General Assembly of Maryland*, That in all cases where real estate of any kind or description, of any testator or intestate, is or shall be liable to the tax imposed by the aforesaid Act, passed at December Session, eighteen hundred and forty four, chapter two hundred and thirty seven, an inventory in case the estate lies in one county, or inventories in case the estate lies in more than one county, shall be made of the same and returned to the office granting the administration; and for the purpose of making said inventory or inventories, and of ascertaining the clear value of such estate or estates so liable to said tax as aforesaid, it shall be the duty of the Orphans' Court of the county in which administration is granted, to appoint two disinterested persons of discretion, not related to the deceased, nor to any of the parties in interest, to value and appraise all the real estate of such decease person within the State of Maryland, and the Court shall appoint the same appraisers to value the real estate as they may appoint to appraise the personal estate, and the form of the warrant or warrants to be issued to such appraisers, shall be the same as prescribed by the Act of seventeen hundred and ninety-eight, chapter one hundred and one, to be issued to appraisers of personal estate, except that the words "real estate," shall be inserted in said warrant, instead of the words, "goods, chattles and personal estate," and the words "price of property" instead of the word "article;" and the appraisers before they proceed to act, shall take the same oath or affirmation, (as the case may be) as is prescribed by said act of seventeen hundred and ninety eight, in regard to the appraisers of personal estate, except that the words, "real estate" shall be substituted for the words "goods, chattles and personal estate," and the duties and proceeding of the appraisers appointed under this act, shall be the same in every respect in regard to the real estate as are prescribed by the said act of seventeen hundred and ninety-eight, in regard to appraisers of personal estate; and in case the estate or property lies in more than one county, and it shall not be convenient for the appraisers to visit the county where the estate or property lies for the purpose of examining the estate lying in said county, and to value the same, the said Court may appoint two appraisers in said county or counties, as the case may be, for that purpose, and the inventory of the real estate required to be made in pursuance of this act, shall be entirely separate and distinct from the inventory of the personal estate

SEC. 2. *And be it enacted*, That on the death, refusal or neglect to act of any appraiser appointed in pursuance of this act, another warrant or warrants may forthwith issue in its stead, and as often as may be deemed necessary and proper

SEC. 3. *And be it enacted*, That it shall be the duty of all appraisers, appointed in pursuance of this act; when they shall have completed said inventory or inventories, to deliver the same forthwith to the executor or administrator of the deceased, and it shall thereupon be the duty of said executor or administrator to return the same to the same office in which he is bound to return the inventory of the personal estate, and within the time and under the like penalty prescribed by the said act of seventeen hundred and ninety-eight, for the return of the inventory of the personal estate; and he shall also take an oath or affirmation, that said inventory or inventories, is or are, true and perfect inventory or inventories of all the real estate of the said deceased, within the State of Maryland, that has come to his knowledge, and that should be hereafter discover any other real estate belonging to the deceased in said State, he will return an additional inventory thereof.

SEC. 4. *And be it enacted*, That the appraisement so ascertained of the said real estate, subject to the tax or duty of two and one half per centum on every hundred dollars imposed by shid act of eighteen hundred and forty four, chapter two hundred and thirty-seven, seall be deemed and taken as the true and clear value of such estate or estates upon which said tax shall be paid.

SEC. 5. *And be it enacted*, That it shall be the duty of the executor or administrator to collect from the party or parties who is or liable for, or bound to pay said tax, or his, her or their legal representative, the amount thereof, within thirteen months from the time of the date of his letters testamentary or of administration, as the case may be, and immediately pay over the same, to the Register of Wills of the county in which administration is granted, for the use of the State, and in case the party or parties who are liable or bound to pay said tax shall neglect or fail to do so, within the period aforesaid, it shall be the duty of the Orphans' Court of the county in which the administration is granted, to order the executor or administrator to sell for cash, such of the said real estate so liable for said tax as aforesaid, as may be necessary to pay said tax, and all the expenses of said sale, including the commission of the executor or administrator on such sale, and after the report of said sale and the ratification thereof by said court, and upon the purchase money being all paid, the said executor or administrator may then execute a valid deed for the estate so sold and not before.

SEC. 6. *And be it enacted*, That in all cases where the Orphans' Court have determined the proportion of tax to be paid by any party or parties under the act of December session eighteen hundred and forty-six, chapter three hundred and forty four, section one, if the party or parties shall refuse or neglect to pay the same as adjudged and determined by said court to the executor or administrator within thirty days from the time of such decree, then it shall be the duty of said court to order and direct the executor or administrator to sell all the right, title and interest of such party so refusing or neglecting to pay as aforesaid, of, in and to said estate or property, or so much thereof as may by said court be, deemed necessary to pay his or her proportion of the amount of tax or duty so ordered by said court to be paid as aforesaid, together with all expenses of said sale.

SEC. 7. *And be it enacted*, That the bond given by the executor or administrator, shall at all times be liable for any money or tax he may collect under this act, as well as under the act of eighteen hundred and forty-four, chapter two hundred and thirty seven, or for the proceeds received by him from any sales of any estate, made in pursuance of the powers given by this or the aforsaid act.

SEC. 8. *And be it enacted*, That in case the executor or administrator shall refuse or neglect to perform any of the duties imposed on him by this act, the Orphans' Court of the County in which the administration was granted, may revoke his letters testamentary, or of administration, and appoint a new administrator in his place, and his bond shall be liable, and the same proceedings shall be had by the Orphants' Court against the executor or administrator whose letters are revoked as aforesaid as are now prescribed by law in cases where executors or administrators' letters are revoked for any other cause.

SEC. 9. *And be it enacted*, That the duties, powers and proceeding of an administrator de. bonis non, or of an administrator with the will annexed, or of an administrator de bonis non with the will annexed, shall be the same under this act in every respect as are herein before prescribed for an executor or administrator, and he shall be subjected to the same liabilities and to like penalties in every particular for neglect or refussl to perform the duties imposed by this act.

SEC. 10. *And be it enacted*, That in all cases where any estate real, personal or mixed, is or shall be liable or subject to the tax imposed by the said act of eighteen hundred and forty-four, chapter two hundred and thirty-seven, and no letters testamentary or of administration are taken out on the estate of the person who may die seized and possessed thereof within ninety days after the death of said person, it shall be the duty of the Orphans' court in which administration should be granted to issue a summon or summons for the party or parties entitled to letters testamentary or of administration to show cause wherefore they do not administer, and if the party or parties entitled to letters testamentary or of administration according to the act of seventeen hundred and ninety-eight, chapter one hundred and one, do not administer within a reasonable time, to be fixed by said court, or if they be incapable, or being capable, if they decline or refuse to appear on proper summons on notice, than administration shall be granted to such person or persons as the said court may deem proper, and in all cases where application is made to the judges of the Orphans Court or the Register of Wills of any County, or of Howard District, for letters testamentary or of administration, it shall be the duty of the said Judges or Register of Wills, as the case may be, to inquire from the person making said application, whether he knows or believes that there is any real estate of the testator or intestate, liable to the tax imposed by the act of eighteen hundred and forty-four, chapter two hundred and thirty seven, and its supplements and the answers of said applicant shall be given on oath, if the said Judges or Register Wills should so require.

SEC. 11. *And be it enacted*, That it shall be the duty of the several and respective Orphants' Court of this State, to require and compel every executor or administrator to whom they (or the Register of Wills of their County) may have granted letters testamentary or of administration, to return his administration occounts to such Court, at the time or times required by law, and in case any executor or administrator shall fail to do so, his letteas testamentary or administration, may in the discretion of such Court be revokee, and the Court may, if there be no remaining executor or administrator of the deceased appoint a new administrator.

SEC. 12. *And be it enacted*, That the returns and payments of Register of Wills, on account of the tax imposed by the act supplements shall hereafter be made at the time, in the manner and under the penalties prescribed by the second and third sections of the act of eighteen hundred and forty-five chapter seventy-one and the commissions allowed to said Registers upon such payments shall be the same as are fixed by the third section of the said last mentioned act.

SEC. 13. *And be it enacted*, That nothing this act shall be so construed as to allow to the executor or administrator any commission on ths amount of the real estate returned in the aforesaid inventory or inventories.

SEC. 14. *And be it enacted*, That the fourth aection of the act of eighteen hundred and forty-four chapter two hundred and thirty seven and the second, third and fourth sections of the act of eighteen hundred and forty five, chap, two hundred and two and so much of the second section of the act of eighteen hundred and forty four, chapter two hundred and thirty-seven, as makes it the duty of executors and administrators to lodge certain information with the Levy Court or commissioners of the County or Howard District, or the Appeal Tax Court of Baltimore, be and the same are hereby repealed.

D. CLAUDE,
Treasurer.

ap 22, 1848. 3w

Laws of Maryland.

No. 266.

Passed by the General Assembly of Maryland, at their session which commenced on the last Monday of December, eighteen hundred and forty seven.

AN ACT ENTITLED, A Supplement to An Act entitled, "An Act for the General valuation and assessment of property in this State, and to provide a tax to pay the debts of the State, passed at March Session eighteen hundred and forty-one, chapter twenty-three.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That all persons and incorporated institutions in this State, that in the year eighteen hundred and forty-eight, and in all succeeding years, shall pay their State taxes on or before the first day of September of the year for which the said taxes are or may be levied, shall be entitled to a deduction of five per centum on the amount of said taxes, all that shall pay the same on or before the first day of October of the said year shall be entitled to a reduction of four per centum; and all that shall pay the same on or before the first day of November of the said year shall be entitled to a deduction of three per centum; and at the time of receiving the said taxes; the collectors or the treasurer, as the case may be, shall make the deductions aforesaid, and note the same upon the receipts given to the persons or incorporated institutions so paying as aforesaid; but nothing in this section contained shall be construed to extend to the taxes paid or payable on the public debt of Maryland; or the stock loans of the city of Baltimore, which shall be collected and paid as is now proved by law.

SEC. 2. *And be it enacted*, That on all sums paid by any collector to the treasurer, on account of State taxes for the year eighteen hundred and forty-eight, and all succeeding years, on or before the fifteenth day of September of the year for which said taxes are or may be levied, the said collector shall be entitled to be allowed a deduction of five per centum; on all State taxes paid by him on or before the fifteenth day of October of the said year, a deduction of four per centum, and on all State taxes paid by him on or before the fifteenth day of November of the said year, a deduction of three per centum; which deduction shall in each case be noted by the treasurer upon the receipt given to said collector; and it is expressly declared to be the intent and meaning of this section, that the deductions aforesaid shall be made from the gross amount of the State taxes placed for collection in the hands of said collector, and said deductions shall not be in addition to those made under the provisions of the first section of this act.

SEC. 3. *And be it enacted*, That the taxes due for the year eighteen hundred and forty-eight, and succeeding years, shall be collected and paid into the treasury as follows; two-thirds of the taxes for eighteen hundred and forty-eight shall be paid by the collectors on or before the first day of January eighteen hundred and forty-nine, allowance being made for the deductions on so much of said taxes, as may be paid in before the fifteenth day of September, the fifteenth day of October, and the fifteenth day of November respectively, according to the provisions of the second section of this act, and the other third in full on the first day of April eighteen hundred and forty-nine; and two-thirds of the taxes for eighteen hundred and forty nine shall be paid, with the allowances aforesaid, on or before the first day of January eighteen hundred and fifty, and the other third in full on first day of April, eighteen hundred and fifty, and in the same manner for the succeeding years; and the taxes levied for eighteen hundred and forty-eight, shall be considered in arrear on the first day of January eighteen hundred and forty-nine, and shall bear interest from that date at the rate of six per centum per annum, and so for succeeding years; but no tax payer shall be charged with interest on his taxes by any collector until the said collector shall have left with said tax payer an account of taxes due from him before the same shall be in arrear as aforesaid.

SEC. 4. *And be it enacted*, That if any collector shall fail to pay into the treasury the amounts due from him according to the provisions of the third section of this act, at the times specified in said section, he shall be charged with interest thereon at the rate of six per centum per annum, from the times specified for the payment of said amounts, whether he has collected interest from the tax payers or not; and in case of any such failure to pay, the said collector shall be subject to all the provisions of the forty-eighth section of the act to which this is a supplement.

SEC. 5. *And be it enacted*, That it shall be the duty of the commissioners and levy courts of the several counties, and of Howard district, and of the appeal tax court of the city of Baltimore, on or before the first day of June next, to assess at the full cash value thereof the capital stock of all incorporated institutions and companies chartered by this State, whose place of business may be situated within the limits of said counties, district or city, respectively, and before proceeding to fix the valuation of the capital stock of any such institution or company, the said commissioners, levy courts or appeal tax court, shall give twenty days' notice to the president or other proper officer of the said institution or company, of the time of their meeting to fix said valuation, in order that the said president or other proper officer may produce before them such evidence in regard to the true value of the said capital stock as he may deem proper, and it any of said institutions or companies shall refuse to appear or render such evidence in regard to the value of their stock, it shall be the duty of said commissioners, levy courts or appeal tax court, on the best information they can obtain, to value the said capital stock of said institution or company to the utmost sum thesame may be worth in cash, and shall assess such institution or company accordingly, and after said valuation is fixed, it shall be the duty of the said commissioners, levy courts and appeal tax court, to deduct from the amount of the assessment of property in the said counties, district and city, respectively, the assessed value of all real and personal estate belonging to the said institutions or companies, and the State, county or city taxes shall thereafter be levied on the value of said capital stock fixed as aforesaid; and the said commissioners, levy courts and appeal tax court shall send to the Treasurer of Maryland an account of the assessment made under this act, as soon as the same shall be completed.

SEC. 6. *And be it enacted*, That it shall be the duty of the president or other proper officer of the banks, and of all other incorporated institutions and companies chartered by this State, semi-annually, on the first day of January and the first day of July in each and every year, to pay to the Treasurer of Maryland the amount of the tax imposed upon the capital stock of said banks, institutions or companies by the act of March session eighteen hundred and forty-one, chapter twenty three, and its supplements, whether such banks, institutions or companies, or any of them, have or have not declared any dividends or earned any profits, without regard to the place of residence of the stockholders therein.

SEC. 7. *And be it enacted*, That in all cases where any incorporated institution or company in this State has no capital stock, so called, the property and assets of said company, whether real estate, judgments, private securities, or of whatever nature shall be assessed and the tax levied thereon, and it shall be the duty of the President or other proper officer of said institution or company, to pay to the Treasurer the amount of State taxes due on said property and assets, at the time and in the manner provided in the sixth section of this act, and also to pay to the collector of the county, the amount of all taxes due to said county on the said property and assets.

SEC. 8 *And be it enacted*, That it shall be the duty of the President or other proper officers of any Savings bank, institution or other corporation in this State, which shall receive deposits, and give therefor certificates of deposits bearing interest, to furnish to the Treasurer of Maryland, on the first day of July, in each and every year, the aggregate amount of deposites in such corporation, and to pay over to the said Treasurer on said day, out of the interest due to the depositors, the State tax on said certificates; and said President or other officer shall in like manner furnish to the commissioners, levy court, or appeal tax court, as the case may be, of the county, district or city, in which said institution or corporation is situated, a list of the depositors in said institutions or corporations respectively, with the amounts deposited by them at the time of the annual meeting of those bodies for levying county taxes, or shall agree with the said commissioners, levy court or appeal tax court as the case may be to pay the taxes on such amount of deposites, as may be agreed upon between the said commissioners, levy court, or appeal tax court, without resort to the individual depositors.

SEC. 9. *And be it enacted*, That it shall be the duty of of the president or other property officer of any incorporated institution or company of this State, which shall have issued any bonds, certificates, or other evidences of debt bearing interest, for any loan contracted by them, on the first day of July in every year to make return to the Treasurer of Maryland of the aggregate amount of said bonds, certificates or other evidences of debt, and to pay over to the said Treasurer, on said day, out of the interest due to the holders of the said bonds, certificates or other evidences of debt, the State tax thereon, and said president or other officer shall in like manner furnish to the commissioners, levy court or appeal tax court, as the case may be, of the county, district or city, in which said corporation is situated, a list of the holders of the said bonds certificates, or other evidences of debt, at the time of the annual meeting of those bodies for levying taxes.

SEC. 10. *And be it enacted*, That it shall be the duty of the president or other proper officer of the banks and other incorporated institutions in the several counties and Howard District and the city of Baltimore, and they are herby directed to furnish annually on the first day of March to the levy court or commissioners or appeal tax court of each county, district or city in which any of its stockholders may reside a list of the said stockholders respectively, so far as the place of their residence may be known to said president or other officer as aforsaid, together with the amount of stocks in said banks, institutions or companies held by each of said stockholders; but such list need not be furnished by any corporation to the levy court, board of commissioners or appeal tax court of any county or city with which the said corporation may have made an arrangements for the payment of the county or city tax on its capital stock, without reference to its individual stock holders.

SEC. 11. *And be it enacted*, That stocks and securities held by or for the use of any incorporated charitoble institution of this State, shall be hereafter exempty from taxation for either State, county or city purpose, to the amount of ten thousand dollars; *provided*, that any such institution holding property already exempted from taxation shall be entitled under this section to no further exemption than will make the total amount of its property exempted equal in value to fifteen thousand dollars.

SEC. 12 *And be it enacted*, That it shall be the duty of the clerks of the several county courts and of Howard District court, to return to the levy court, commissioners or appeal tax cort, as the case may be, on the first day of March in each and every year, a list of all judgements and decrees which shall not have been before returned, together with the amount for which the same were obtained, and the nemes of the persons holding the same, in order that such judgements and decrees may be assessed at their true value by the said levy courts, commissioners or appeal tax court, as the case may be; *provided*, that judgments obtained on causes of action that accrued before the first day of January, eighteen hundred and forty-two, shall not be assessed by said levy courts commissioners or appeal tax court, nor shall such judgments be assessed as shall have been obtained on any bond, note or other cause of action already valued and assessed, and the said clerks shall be allowed respectively, the sum of ten cents for each judgments or decree so returned, to be paid by the counties, district and city aforesaid, respectively.

SEC. 13. *And be it enacted*, That it shall be the duty of the registers of wills of the several counties and Howard District, annually on the first day of March to return to the levy courts commissioners or appeal tax court, as the case may be, a summary account of all property that shall appear by the records of the several orphants courts to be in the hands of each and every executor, administrator or guardian in their capacity as such, and all such property, if not before assessed, shall then be assessed, and every executor, administrator or guardian, shall be liable to pay the taxes levied upon any and all of said property in his hands, and shall be allowed by the orphants' court in his accounts for all taxes so paid by him and the said register of wills for the performance of the duties imposed by this section shall be entitled to receive from the several counties, Howard District, and the city of Baltimore, respectively, such compensation or appeal tax court may in each case deem proper.

SEC. 14. *And be it enacted*, That in all cases where discoveries of assessable property are made by the levy courts, commissioners or any other body having the power to levy taxes, either from the returns of the clerks of counties, under the provisions of the seventh section of the act of eighteen hundred and forty five, chapter two hundred and three, and of the twelfth section of this act, or from the returns of registers of wills under the thirteenth section of this act, or in any other way, the said levy court, commissioners or other body shall have full power to assess said property so discovered, and to add the same to the amount on which the regular levy of taxes is to be made for the use of the State, country and city, respectively; *provided*, that in case it shall appear by the recital of any mortgage returned by the clerk of any county as aforesaid, that there is no debt due by the mortagagee, but that the said mortgage was given to secure the mortgagee against a contingent liability as security for said mortgagor on a debt recited in said mortgage, then the amount of said debt shall be assessed to the person to whom it appears to be due, but the mortgagee shall not be assessed on said mortgage, unless his liability for said debt shall have become fixed before or at the time of said return.

SEC. 15. *And be it enacted*, That whenever any person shall make application to the levy courts, commissioners or appeal tax court, as the case may be, to make him or her an allowance or deduction, on account of the sale, transfer, alienation, loss, destruction, or removal of any property, or the collection or payment of any public or private security for money, it shall be the duty of the said levy courts, commissioners or appeal tax court, to interrogate such person on oath in reference to the said property or security, and the disposal of the same, and especially to require him or her to state to whom said property has been sold or transferred the amount of the purchase mony, or the mony collected and paid, and how the same has been invested; and it shall also be the duty of said levy courts, commissioners or appeal tax court to interrogate the said persons on oath in reference to any acquisitions or investments made by the said person and not already assessed, and the amount of all such acquisitions and investments, in whatever description of security, shall be added to the assemble property of the person so applying, and charged accordingly; and if the said person refuse to answer the interrogatories; proposed as aforesaid, no allowance or deduction shall be made on his or her assessment.

SEC. 16. *And be it enacted*, That the powers and duties of collectors and deputy collectors under the forty third section of the act to which this is a supplement, and the act of December session, eighteen hundred and forty-one, chapter one hundred and sixteen, se ction six, are hereby declared to extend to the valuation and assessment of all property which may have been created, acquaintance or accumulated since the original valuation under the act to which this is a supplement, or which may be hereafter created, acquired or accumulated, and of all buildings, improvements and works, erected or made since said original valuation, or which may hereafter be erected or made; and the levy courts rnd commissioners of the several counties and Howard District, are herby authorised to allow to the said collecters such compensation as they may deem propet for the perforerance of their duties as assessers, to be levied with other counties charges.

SEC 17. *And be it enacted*, That every collector and deputy collector, before proceeding to execute the duties imposed upon him by law, shall take the following oath or affirmation, as the case mry be, to wit; I. collector or deputy collector of do swear or affirm, as the case may be, that I will well and truly execute the duties imposed upon me by the act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of this State and its supplements, and all duties imposed upon me by law and that I will justly and impartially value all property which I shall be authorized to value agreeably to the directions of the said act and its supple according to the best of my skill and judgment; which oath or affirmation may be administered by any justice of the county, district or city, and, shall be filed with the levy court, commissioners or register of the city of Baltimore, as the case may be.

SEC. 18. *And whereas*; Baltimore county is one year behind the other counties in the levy of her taxes, therefore, *be it enacted*, That the provision of this act shall extend to Baltimore county.

SEC. 19. *And be it enacted*, That this act so far as is consistent with its provisions, shall be in force from and after the day of its passage.

D. CLAUDE, Treasurer.

April 15, '48. 3w

LEVY COURT NOTICE.

The Levy Court of Kent county will meet at the Court House, in Chester Town, on Tuesday the 11th and Wednesday the 12th inst., at 10 o'clock, A. M., and will continue to meet at the same time and place and hour every Tuesday and Wednesday, until the 21th of June next, for the purpose of altering and correcting the accounts of such persons as have sold, alienated, or transferred, any assessable property, since the first day of June last, and also for the purpose of attending to any other business that may come before them. After the 21st day of June next no alteration whatever will be made in the assessment.

The Levy Court particularly requests all Supervisors and Constables, to bring in their accounts and renew their bonds on or before the 1st Tuesday in May next, and that all supervisors report the number of gates on their respective roads. All supervisors and constables neglecting this notice will be considered as resigned or refused to serve in the office to which they have been appointed and the Court will proceed to fill the vacancy.

The Levy Court will require all accounts presented to said Court, to be under oath (which oath can now be administered by the Court,) and the several items chargeable in the same to be made out at length; and all new applications for pensions to be made by petition in writing, stating the residence, condition, circumstances of the applicant, and signed by one or more persons having a knowledge of the facts therein set forth.

The Court will require all new applicants for the office of Constable, to file their application in writing, with the clerk to the Levy Court, and also a recommendation from the citizens of their immediate neighborhood, stating that the applicant is a suitable person to fill said office, and that public convenience requires said appointment.

Agreeable to an act of the General Assembly, entitled "An act for the resvaluation of the real and personal property in Kent county," passed at December session 1834, is enacted, viz:—"That if any Executor, Guardian or Trustee, shall hereinafter fail to inform the Commissioners of Tax—or Levy Court—of the transfer of any property belonging to any deceased person, ward, or estate in trust, of which he or she may be Executor, Administrator, or Guardian or Trustee, shall be liable for the trx on the same; until the Commissioners of Tax—or Levy Court—shall be properly notified of such transfer.

J. F. GORDON,
Cl'k Levy Court of Kent county.

April 3, '48.

For Sale.

THE subscriber would offer for sale that valuable Mill Property long known as

PERKIN'S MILL,

situated about four miles from Chestertown on the main road leading from Chestertown to Rock Hall.

THE MILL

is built of brick twenty eight by forty feet with two run of stones and has one of the best (if not the best) streams in the county. It is well situated for a *SAW MILL, also for a BLACKSMITH SHOP AND STORE*

Attached to the mill is a

FARM,

containing

One Hundred Acres,

more or less of good arable land which is well supplied with locust and cedar.

The *Dwelling* is large and comfortable, the OUT HOUSES are a good Stable, corn house, meat house, &c.

ALSO, for sale about **20 ACRES**

AND TIMBER

Land about 5 or 6 miles from the mill.

For further particulars apply to the heirs residing in Chester Town.

BENJ. B. PERKINS.

April 1, 1848. tf

A CERTAIN CURE FOR THE PILES.—Dr. Cullen's Indian Vegetable Piles Remedy is a domestic preparation, which has been used with entire success for many years. Being an outward application, which acts upon the disease and not the system, producing healthy action, and a permanent cure—which we warrant the money. Sold by John L. Wilson, in Chester Town, by John L. Wilson.

July 24, '47.