

said assessors to appear, and bring in writing their several valuations of property in their respective hundreds.

C H A P.
IV.

XII. AND BE IT ENACTED, That if any person appointed an assessor in virtue of this act shall make default, and not appear at the time appointed, or on his appearance shall refuse to serve, not having in the judgment of the commissioners a reasonable excuse, or shall neglect to return to the commissioners certificates of his valuation of the property in his hundred, agreeable to this act and the instructions given to him, he shall, for every such default, refusal or neglect, forfeit the sum of fifty pounds current money; and if any person appointed an assessor shall not appear at the time appointed, or shall appear and refuse to serve, the said commissioners shall appoint, by warrant under their hands, some other person, qualified as aforesaid, as assessor, in the room of the person so making default or refusing to serve, and if such person shall also make default, or refuse to act, they may proceed to a new appointment in like manner, and as often as necessary, until the vacancy be supplied; and if any assessor shall die before he shall have fully completed his valuation, the said commissioners shall, by warrant under their hands, nominate some person, qualified as aforesaid, to be assessor in the room of the assessor so dying.

Penalty on assessors for default, &c.

XIII. AND BE IT ENACTED, That every assessor shall, before he enters on the execution of his office, take the following oath, or affirmation, if a quaker, menonist or tunker, to wit: "I, A. B. do swear, or solemnly, sincerely and truly declare and affirm, that I will well and truly execute the duty of an assessor, and will faithfully, justly and impartially, value all property within my hundred, according to the directions of the act to raise the supplies for the year seventeen hundred and eighty-two, according to the best of my skill and knowledge, and therein I will spare no person for favour or affection, nor any person grieve for hatred, malice or ill will;" which oath or affirmation any one of the commissioners of his county may administer.

Their oath.

XIV. AND BE IT ENACTED, That every assessor shall inform himself, by all lawful ways and means, of all property in his hundred, (except as before excepted,) and shall immediately on such information proceed to value such property, agreeable to the directions of this act; and each assessor shall bring with him, at the time and to the place appointed by the commissioners for his appearance, a certificate in writing of the particulars of all property in his hundred, and of his valuation thereof, in which shall be expressed the land, and its name, (if any,) and the number of acres, the number of slaves of each description within this act, and the weight of plate, the number of horses and black cattle, and the value of each of the above species of property, and all the other property, and the value thereof, and the amount of the value of the whole property of every person in his hundred, and the amount of the value of all the property in the hundred; and where the assessor cannot discover the owner of any property in his hundred, he shall value and mention the same in his certificate, and note that the owner is unknown; and each assessor shall also return with his certificate an alphabetical list of the names of all persons whose property he shall value, and of all the free male persons above eighteen years of age, and the number of all white inhabitants in his hundred.

Their duty.

XV. AND BE IT ENACTED, That all lands, with the houses or other improvements thereon at the time of valuation, shall be computed in current money, and at the same value as such lands, with the improvements (if any) thereon, would have sold for in the year seventeen hundred and seventy-four; and the following species of personal property shall be valued at the respective sums following, to wit: Every male and female slave under eight years of age ten pounds current money, every male and female slave from eight to fourteen years of age twenty-five pounds like money, and every male slave from fourteen to forty-five years of age seventy pounds like money, and every female slave from fourteen to thirty-six years of age sixty pounds like money; silver plate eight shillings and four-pence like money per ounce, and bar iron at thirty pounds like money per tun, and the other articles of personal property shall be left to the discretion and judgment of the several assessors, who shall estimate the same, in current money, at the true value thereof, as such personal property would have sold for in the year seventeen hundred and seventy-four, subject to the correction of the commissioners of the tax, as herein after directed.

Valuation of lands, &c.

XVI. PROVIDED, That the said assessors shall be at liberty, and are hereby directed, to estimate male slaves who are tradesmen at such value as they may adjudge them to be worth, regarding their respective trades and their proficiency therein, and the annual value arising therefrom; and also male slaves above the age of forty-five years, and female slaves above the age of thirty-six years, to a true proportioned value to men and women slaves under those ages; and shall return in their certificate the number of negroes of each person above the said ages, with their valuation; and if any

Proviso.