

shall, by removing his or her effects from the county where they ought to have been valued, or by any other fraud or device escape and not be taxed, and the same be proved before any one of the commissioners, or any justice of the peace for the county where such person resides, at any time within one year next after the property ought to have been valued, every such person shall be charged in the county where he is found, upon proof thereof, double the value of the sum he ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he shall be found.

XXIII. AND BE IT ENACTED, That all lands held or enjoyed immediately by tenants in fee-simple, or fee-simple conditional or executory, or fee-tail, shall be wholly valued to such tenants, and where divers persons have particular estates or interests in the same lands, a just computation thereof shall be made in proportion to the value of their particular interests therein, so that the whole added together shall amount to the value of such lands as the same are directed to be valued by this act; and if the tenant, or person holding a particular estate or interest, shall pay what is assessed on the estate of the landlord, reversioner or remainder-man, the person so paying may either deduct the sum paid out of the rent, if sufficient, or, if not, he may have his action against the lessor, reversioner or remainder-man, or his heir, executor or administrator, for what he shall pay, as for money paid for his use, but where a valuable and full rent is reserved, so that the interest of the tenant cannot be considered as valuable, it is the intention of this act that the landlord shall pay on the whole value of the lands, and the tenant in such case paying the assessment, may deduct or have his action as aforesaid.

How estates are to be valued, &c.

XXIV. PROVIDED, That the assessor shall not separate the interest of tenant by the courtesy, or tenant for life without impeachment of waste, who pays no rent, but such tenant shall be chargeable with the whole assessment.

Proviso

XXV. AND BE IT ENACTED, That in all cases where the collector can find no effects on the land belonging to the party chargeable with the assessment sufficient to pay the same, if distressed, and the rate cannot be otherwise recovered, by reason of nonresidence or otherwise, it shall and may be lawful for the commissioners of the tax in the county where such lands lie, after thirty days public notice, to cause so much of the said lands, or of the timber thereon, to be sold at auction, as may be necessary to pay the assessment.

Land may be sold, &c.

XXVI. AND BE IT ENACTED, That all tobaccos in the houses of the owners at the time of assessment shall be there valued, and all tobaccos in the several warehouses at the time of appraisement shall be valued by the several assessors in whose hundred such warehouses shall respectively be, and the assessment shall be notified to the several inspectors, who are hereby authorized and required to receive such assessment before the tobaccos be delivered out, except only in case of tobaccos purchased for the use of this state, or the United States, or where it shall appear, by oath or affirmation of the party, or the testimony of some indifferent witness, that the same tobaccos have been already valued under this act; and in case any inspector shall deliver out such tobaccos after notice of such assessment without receiving the same, he shall be liable to pay double the value thereof, to be recovered before a single magistrate, who shall receive, render an account of, and pay the same, to the collector of his county, within one month thereafter, under the penalty of paying ten per cent. interest; and every inspector shall pay the assessment by him received to the collector of his county within one month thereafter, under the penalty of paying ten per cent. interest; but no inspector or collector shall be answerable for the assessment on tobacco in warehouses, before they shall respectively receive, or ought to have received, the same.

How tobacco is to be valued, &c.

XXVII. AND BE IT ENACTED, That the said commissioners shall meet on the twenty-first day of March next, at the usual place of holding their respective county courts, to hear and determine the complaint of any person who may think himself grieved by his property being over valued by any assessor, and shall set for the space of two days next following, and as often afterwards, within thirty days thereafter, as may be necessary, for hearing and determining all appeals made to them; and if the said commissioners shall not meet and set as aforesaid, every commissioner failing therein shall forfeit and pay the sum of twenty pounds current money, unless prevented by sickness or other unavoidable accident; and if any person shall apprehend himself injured by the valuation of his property, and shall thereof complain to the said commissioners, they shall, at the time of their setting to hear appeals, examine any person, or, in their discretion, the party complaining, on oath, or affirmation if a quaker, menonist or tunker, touching the particulars or value of such property, and, upon due examination or knowledge thereof, abate or increase the said valuation, and a certificate of such

Commissioners to hear complaints, &c.

abatment