

C H A P. hold of fifty acres of land, shall be and is hereby declared and deemed to be a  
LXXI. pauper, and such person shall not be liable for or chargeable with any tax, assess-  
ment or charge, to be imposed in virtue of this act.

Allowance to  
commission-  
ers, &c.

XXVI. **And be it enacted,** That there shall be allowed to every commissioner and clerk, appointed or to be appointed in virtue of this act, the sum of ten shillings current money for every day he shall act as commissioner or clerk by virtue of and according to the provisions of this act; and there shall be allowed to every assessor, to be appointed in virtue of this act, a sum not less than ten pounds current money, nor exceeding thirty pounds current money, in the discretion of the commissioners of the tax, according to the duty which he shall be required to perform; which sums shall be respectively laid by the justices of the several counties of this state, and levied and collected by the sheriff or collector, in the discretion of the justices, in the same manner, and at the same time, that other county charges are laid, levied and collected, with the usual commission for collecting the same.

Penalty on  
persons re-  
moving their  
effects, &c.

XXVII. **And be it enacted,** That if any person, who ought to be assessed by virtue of this act for any real and personal property, 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 his 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; and if any person shall remove his property as aforesaid for the purpose aforesaid, and the same shall thereby, or by any other fraud or device, escape being assessed, such person, being thereof convicted in the county court of the county where he shall reside, shall forfeit and pay the sum of fifty pounds current money.

Commission-  
ers to meet in  
May, &c.

XXVIII. **And be it enacted,** That the said commissioners shall meet on the twentieth day of May next at the usual place of holding their respective county courts, and shall sit twenty days thereafter, if necessary, to hear and determine the complaints and appeals of any persons who may think themselves grieved by their property being over-valued by any assessor, or by the commissioners; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay 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 sitting to hear appeals, examine any person, or in their discretion the party complaining, on oath or affirmation, as the case may be, 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 abatement or increase shall forthwith deliver, or cause to be delivered, to the collector, who shall collect and levy the rate from such person according to such abatement or increase.

Part of an act  
repealed.

XXIX. **And be it enacted,** That the twelfth, thirteenth and fourteenth sections of the aforesaid act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, be and they are hereby repealed and made null and void.

No person to  
be chargeable  
with property  
transferred,  
&c.

XXX. **And be it enacted,** That no person shall be chargeable with the rate or assessment on any property which he may have aliened or transferred, but the same shall be chargeable to the person who shall be entitled thereto, or have the possession thereof by virtue of any alienation, transfer, or mutation of possession, and the commissioners of the tax are hereby empowered and required to meet from time to time, as often as occasions may require, in order to alter and correct the account of any person who may have parted from the possession of any property