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the Names, and as near as may be, the Ages of all the Negroes, or other Slaves: And the said List so to be demanded, shall be made in Writing by the said Master, Mistress, Dame, Overseer, or other chief Person, on the said Fourteenth Day of October, yearly and every Year, during the Continuance of this Act, and shall be kept at his, her or their usual Place of Abode, ready to be delivered to the Assessor or Assessors, who shall apply for the same, according to the Direction of this Act. And if any Person or Persons whatever, shall neglect or refuse to give in to the said Assessors, such
p. 33 List or Account, so demanded, or to shew his, her, or their Property in the said List or Account mentioned, with all reasonable Expedition and Convenience, he, she or they shall forfeit and pay the Sum of Twenty Pounds Current Money. And in such Case the said Assessors shall proceed to assess and tax the whole personal Estate, Stock in Trade, Benefice, Office or Employment, Annuity, Pension, Stipend, or other yearly Payment, Practice of the Law, or Physick, Clerk's Wages, or Factor's Wages, or Commissions of such Person or Persons so neglecting or refusing, according to the best of their Judgment and Discretion. Provided always, That when any Person or Persons, shall have any Stock of Horses, black Cattle, Sheep or Hogs, usually ranging in the Woods, so that they cannot, without great Trouble and Delay, shew the same to the Assessors aforesaid, such Person or Persons, shall make and keep ready as aforesaid, a particular List or Account of such his Stock, specifying as near as may be, their Kinds and Ages, and Plight and Condition, and upon such List or Account, the said Assessors shall assess such Person for such Horses, black Cattle, Sheep and Hogs, at such Value as in their Judgment shall appear to be right. And if such Person or Persons, so giving in such List, shall wilfully conceal any Part of his, her, or their personal Estate as aforesaid enumerated, or any Part of his, or their annual Profits, arising from his, or their Benefice, Office or Employment, Income, Salary or Allowance, Annuity, Pension, Stipend, or other yearly Payment, Practice, Wages or Factorages as aforesaid, he or they so offending, shall forfeit and pay the full Value of the ready Money and Plate, and one fourth Part of the full Value of the other personal Estate, annual Profits, Income, Salary, or Allowance, so concealed, to be recovered and applied as herein after directed.

XLIX. Provided always, That no Person or Persons shall be assessed for, or obliged to give in to the said Assessors, in such List, an Account of any Sum or Sums of Tobacco or ready Money, arising from any Salary, Perquisites, Payments or Allowances, Fees, Wages or Commissions in Virtue of any Benefice, Office or Employment, Annuity, Pension, Stipend, or other yearly Payment, Practice of Law, or Physick, Clerkship or Factorage as aforesaid, the Profits of which shall be then given in for Assessment.