

valuation of the personal estate, and of such real estate as he shall be directed to value by the commissioners; in which shall be expressed the number of slaves of each description within this act, and the weight of plate, and the value of each of the above species of property, and all other real and personal property, and the value thereof, and the amount of the value of the whole real and personal property of every person in his district, and the amount of the value of all real and personal property in the district, and shall return with his certificate, an alphabetical list of the names of all persons whose property he shall value; and if any assessor cannot discover the owner of any real or personal property in his district, he shall value and mention the same in his return, and note that the owner is unknown.

Valuation  
of slaves,  
&c.

SEC. 15. *And be it enacted*, That the following species of personal property shall be valued at the respective sums following, to wit: Every male and female slave from eight to fourteen years of age, forty dollars current money; and every male slave from fourteen to forty-five years of age, one hundred and twenty-five dollars like money; and every female slave from fourteen to thirty-six years of age, eighty dollars like money; male and female slaves under eight years of age, and 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 male and female slaves above or 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 slave shall not be perfect in his limbs or sight, or from the want of health, or any visible infirmity, shall be rendered incapable to perform his usual and proper labour, the assessor shall make a reasonable abatement for such cases, and shall note the same in his return; and silver plate one dollar like money per ounce; and all other articles of personal property shall be left to the discretion and judgment of the several assessors, who shall estimate the same at a value in current money proportionate to the value of other personal property as regulated by this act; *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.

Proviso.

See preceding note.

Who shall  
be exempt  
from taxa-  
tion.

SEC. 16. *And be it enacted*, That no person whose property shall not be assessed to the amount of forty dollars shall be liable for or chargeable with any tax, assessment or charge, to be imposed in virtue of this act.

Compensa-  
tion of

SEC. 17. *And be it enacted*, That there shall be allowed to every commissioner and clerk appointed or to be appointed in