

sions necessary for the use and consumption of the person or persons to whom the same shall belong, and his or their families for that year, and plantation utensils, the working tools of mechanics and manufacturers actually employed in their respective occupations, wearing apparel, goods, wares and merchandise, and all home made manufactures, in the hands of the manufacturer, all ready money, grain and tobacco, shall not be assessed and valued under this act.

SEC. 2. *And be it enacted,* That each assessor so appointed as aforesaid, before he shall proceed to the execution of his duties under this act, shall make oath or affirmation, as the case may be, that he will diligently, faithfully and truly execute and discharge the duties of an assessor, and will faithfully and impartially value all the real and personal property in said district wherein he is appointed the assessor, to the best of his skill and judgment, at its full cash value, as if the same were clear of all incumbrances, and that he will fulfil all the requisitions of this act, as far as the same shall appertain to the proper duties of his appointment; which oath or affirmation shall be administered by any one of the justices of the peace of said county, and a copy of the same shall be recorded in the commissioners' books of said county. Oath required.

SEC. 3. *And be it enacted,* That the said assessor shall make out separate and distinct returns, and certificates of the lands and negroes, and the value of all other taxable property, which returns and certificates shall be recorded in a well bound book or books, to be kept in the commissioners' office. Returns required.
Be recorded

SEC. 4. *And be it enacted,* That if any person appointed as an assessor in virtue of this act, and who shall accept of the said appointment, shall neglect to make the requisite returns agreeable to this act and the instructions given him in conformity thereto, he shall for every such neglect, if wilful, forfeit and pay the sum of one hundred dollars for the use of the county, to be collected by suit in the name of said county. Penalty for neglecting to make returns.

SEC. 5. *And be it enacted,* That no person whose property shall not be assessed to the amount of fifty dollars, shall be liable for or chargeable with any tax, assessment or charge, to be imposed in virtue of this act. Persons exempt from levy.

SEC. 6. *And be it enacted,* That any person owning property, real or personal, or having charge of such as guardian or agent, shall deliver to the said assessor, when required, a true account of all such property owned by him, her or them, or under his, her or their management, and if any person or persons owning or having the care or charge of such property as aforesaid, shall wilfully neglect or refuse to give such statement, with a view to lessen the same, he, she or they shall pay double the tax on the real value of such property. True account required of owners.
Double tax.