

12. AND BE IT ENACTED, That every person owning any slave or slaves, or any person having the care and management of such slave or slaves, shall deliver to the assessor when required, an account of all slaves owned by him or her, under his or her care and management, with the name and age of each; and such account shall be dated and signed by the person making the same; and the assessors shall view and examine each slave, and diligently inquire into his or her age if necessary, and return the account of the owner, or person having the management of such slave, with his determination of the age, to the commissioners of tax; and if any owner or person having the management of any slave shall omit to give in any slave, or wilfully lessen or increase his or her age, such owner or owners, or person having the management of such slave, shall pay double the tax on the real value of such slave.

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Owners of slaves to deliver an account of them to assessors, when required.

13. AND BE IT ENACTED, That every person, when required by the assessors of the district in which his or her real and personal property, or the property under his or her care and management lies, shall give in to such assessor a full and particular account of all his or her real and personal property in the same district, and of all real and personal property in his or her possession, or under his or her care and management, liable to assessment, and the name of the person to whom the same belongs; and if any person shall refuse, or after reasonable notice shall neglect to render such account, he or she shall forfeit a sum not exceeding one hundred dollars for such refusal or neglect; and the assessor shall, on his own knowledge, or the best information he can obtain, value the property of such person to the utmost sum he believes in his conscience the same may be worth in ready money; and shall certify to the commissioners of the tax the property so valued, and also the refusal or neglect; and the said commissioners shall double the assessment of such person, and the same shall be collected as the public assessment; and if any person shall give in a partial account of his or her said real or personal property, under his or her care and management, or of the property in his or her possession, with intent that the payment of the assessment or rate on any property omitted may be avoided, such person shall pay double the tax on the real value of such property.

Persons owning or having care of property to give an account to assessors

14. AND BE IT ENACTED, That every assessor shall inform himself, by all lawful ways and means, of all real and personal property in his district, (except as before excepted,) and shall immediately on such information, proceed to value such property agreeably to the directions of this act, and shall bring with him at the time and to the place appointed by the commissioners for his appearance, a certificate in writing, of the particulars of all real and personal property in his district, and of his 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

Assessors to inform themselves by all lawful means of property in their districts, &c.