

CHAP. 191. 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.

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.

Who shall be exempt from taxation.

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.

By 1817, ch. 41, no person in Prince George's and Cecil counties, whose property shall not be assessed to 100 dollars, to be taxed.

Compensation of commissioners, &c

17. **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 two dollars 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 thirty dollars, nor exceeding one hundred and twenty dollars, 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 levy court of the several counties of this state, and levied and collected in the same manner, and at the same time, that other county charges are laid, levied and collected.

Frauds to avoid assessment.

18. **AND BE IT ENACTED,** That if any person who ought to be assessed by virtue of this act, for any real or personal property, shall, by removing his or her effects from county where they ought to have been valued, or by any 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