

C H A P.  
XLI.

of this state, owned by any citizen of this or any of the United States, or by any subject or citizen of any kingdom or state in peace and amity with the United States and this state, and with which kingdom or state and the United States a treaty of commerce hath already been made, or shall hereafter be made, shall be paid by the master or owner of such vessel at entrance or clearance, and eight-pence current money per ton shall be paid by all other vessels at entrance or clearance. And all small vessels or boats of and under forty feet keel, if obtaining registers, shall pay the naval officer who granted the same an annual duty of six-pence current money per ton, and in default of payment shall be liable to seizure, and forfeiture of treble the sum due; and all such vessels or boats, on taking out permits, shall pay the naval officer on granting the same a duty of six-pence current money per ton, and the owner, master or skipper, of such vessels or boats, shall, on application for any register or permit, if required by the naval officer, deliver to him an account (on oath or affirmation) of the length of keel, breadth of beam, and depth of hold, or the naval officer may go on board and measure such vessel or boat; and the several naval officers granting permits shall return a list thereof to the governor and the council in the months of June and December annually; and it is declared, that the above duty shall not extend to flats and small open boats under twenty-four feet keel, but such vessels shall be assessed in the same manner as other personal property.

Persons guilty  
of fraud to  
pay double,  
&c.

XVIII. And be it enacted, That if any person who ought to be assessed by virtue of this act for any personal property, shall, by removing his or her effects from the county where they ought to have been valued, or by any other 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 in the county where he is found, upon proof thereof, double the value of the sum he ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he shall be found; and if any person shall remove his property as aforesaid, for the purpose aforesaid, and the same shall thereby, or by any other fraud or device, escape being assessed, such person, being thereof convicted in the county court of the county where he shall reside, shall forfeit and pay the sum of fifty pounds current money.

Commissioners to meet  
and hear complaints, &c.

XIX. And be it enacted, That the said commissioners shall meet on the nineteenth day of June next, at the usual place of holding their respective county courts, and shall sit twenty days thereafter, if necessary, to hear and determine the complaints and appeals of any persons who may think themselves grieved by their property being over valued by any assessor; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay the sum of twenty pounds current money, unless prevented by sickness or other unavoidable accident; and if any person shall apprehend himself injured by the valuation of his personal property, and shall thereof complain to the said commissioners, they shall at the time of their sitting to hear appeals, examine any person, or in their discretion the party complaining, on oath or affirmation, as the case may be, touching the particulars or value of such property, and upon due examination or knowledge thereof, abate or increase the said valuation, and a certificate of such abatement or increase shall forthwith deliver, or cause to be delivered, to the collector, who shall collect and levy the rate from such person according to such abatement or increase.

And call assessors before  
them, &c.

XX. And be it enacted, That the commissioners of the tax shall have full power to call the several assessors before them at the time limited for appeals,