

CHAP. 149.

cept of the said appointment, shall neglect to make the requisite returns agreeably 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 the authority by which he was appointed, against such delinquent assessor.

Persons exempt
from tax

Sec. 4. *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.

Returns required
Recorded

Sec. 5. *And be it enacted*, That the said assessors shall make out separate and distinct returns and certificates of the land and negroes, and the value of all other taxable property, which returns and certificates shall be recorded separately, in a well bound book, to be provided for the purpose, for each district.

True account re-
quired of owners

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 or assessors, when required, a true account of all such property owned by him her or them, or under his her or their care and 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.

Fenibly double tax

Particular account
of all property
required

Sec. 7. *And be it enacted*, That every person or persons when required by the said assessors, shall give them a full and particular account of his, her, or their real and personal estate, and all the real and personal estate under his, her or their management, or in his, her, or their possession, liable to assessment; the person to whom the same belongs, and the district in which the same may be, and if any person or persons shall refuse, or after reasonable notice, shall neglect to render such account, he, she or they shall forfeit and pay, for the use of said county, the sum of fifty dollars, to be collected by suit in the name of the commissioners of said county, against such person or persons so refusing or neglecting; and the assessors from the best information they can obtain, shall value the said property, and shall certify to the commissioners the property so valued, and also the said refusal or neglect; and the said commissioners shall double the assessment of such person or persons, and if

Penalty

Proceedings in such
case.