

such person, and if required by the assessors, verified by the oath or affirmation of such person, to be administered by one of said assessors, and the said slave or slaves shall be produced, if required, before the said assessors, to be viewed and examined, and valued by them; but if any slave or slaves shall upon such view and examination, be incapable to labor from old age, or any other infirmity, they shall be exempt from taxation.

SEC. 12. *And be it enacted*, That for the discovery of all other property liable to assessment, every person when required thereunto by the assessors of the county or district, in which his or her property, or the property under his or her care or management, lie, shall give a full and particular account thereof, to such assessors, both as owner and possessor, in any and every case whatever, distinguishing in such account the particular property which may be under his care and management from his own, which said account, if required by the said assessors, shall be under the oath or affirmation of such person, to be administered by one of the said assessors; and such property, or such parts thereof, as the said assessors shall require, shall if practicable, be produced before the said assessors for their inspection and valuation; and for the discovery of the owner or owners of any vessel, liable to assessment under the provisions of this act, it shall be the duty of the captain, or master or other person having charge thereof, when he shall be thereunto required, to produce its papers to said assessors, and to give such other information on oath, as may be in his power, in relation to the ownership of said vessel.

SEC. 13. *And be it enacted*, That if any person shall refuse, or after twenty days notice shall neglect to render any such list, statement or account of his property or effects, or any part thereof, as by this act he is required to furnish upon the requisition of the assessors of the proper county or district, he or she shall forfeit a sum not exceeding one thousand dollars; and the said assessors shall thereupon, on their own knowledge and on the best information they can obtain, value the property of such person to the utmost sum they believe the same may be worth in cash; and in their return of said valuation, they shall certify the refusal or neglect of the owner of such property, and the levy court or commissioners of the county or of Howard District, or the appeal tax court as hereinafter provided for, as the case may be, shall assess such person according to the sum so returned, and the same shall be collected as the assessment;

CHAP. 23.

On oath, if required

If slave be incapable to labor

Account to be given by owner of property

In case of refusal to give such account

To forfeit not over \$1,000

Assessors to certify such refusal, &c.