

Chap. Sec.

VALUATION AND ASSESSMENT OF PROPERTY IN THIS STATE—

To have power, when they think it necessary, to require the owners, etc. to furnish such information with regard to the number of acres and location of lands, as may be necessary to enable them to ascertain the value thereof, the same, if required by said assessors, to be under oath, etc. to be administered by some one of said assessors,

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Any person owning any slave or having care of such slave, shall return to the assessors of the county, etc. in which such slave shall live, when required by the assessors, a full and true account of such slaves, with the name and age of each, to be signed by such person, and if required, verified by oath, to be administered by said assessors; said slaves to be produced if required, before the assessors, to be viewed and valued by them, and if upon examination, any slave be found incapable to labor, to be exempt from taxation,

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That for the discovery of all the property liable to assessment, any person, when required by assessors, etc. shall give a full account thereof, both as owner and possessor in any and every case, distinguishing the property under his care from his own, which account, if required, to be under oath, etc. such property or parts thereof as assessors shall require, if practicable, to be produced for inspection and valuation; and for discovering of the owner of any vessel liable to assessment, it shall be the duty of the captain or master, etc. having charge, when required, to produce its papers, and to give such other information on oath, as may be in his power, in relation to the ownership of said vessel,

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If any person shall refuse, or after twenty days notice, neglect to render such list, etc. as he is required to furnish by said as-