

- CHAP. 51.** required to be made; and the said commissioners shall hear all appeals which may be made within said time, and shall do in such cases what may appear to them, or a majority of them, to be just and right; *provided*, if any party shall consider himself aggrieved by the assessment herein imposed for the first year, he shall have the right of appeal for the second year preceding the levy.
- Appeals to be heard**
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- Separate returns to be made out, &c**
- Returns, &c. to be recorded**
- Account of all slaves to be delivered, &c**
- Account to be signed, &c**
- In case of neglect to furnish account**
- Account of property, &c. to be given**
- SEC. 9.** *And be it enacted*, That said assessors shall make out separate and distinct returns and certificates for each election district, within the bounds and limits assigned to them respectively by the fifth section of this act, and that the commissioners who shall assess the property of said assessors, shall also make out similar returns and certificates for each of said districts in which they may assess any property by virtue of this act; which returns and certificates shall be recorded separately in a well bound book provided for that purpose, for each election district.
- SEC. 10.** *And be it enacted*, That every person or persons owning any slave or slaves, or having the care or management of such slave or slaves, shall deliver to the said assessors when required, an account of all and every slave or slaves owned by him, her or them, or under his, her or their care and management, with the name, age and sex of each slave; and such account shall be signed by the person making the same, and the assessor shall view such slave or slaves and make diligent enquiry into his or her age and state of health, if necessary, and return the account of the owner or the person having the care and management of such slave or slaves, with the sex and age of such slaves, and state of health, if necessary, of such slave or slaves according to his opinion, to said commissioners within the time prescribed by said commissioners; and if any owner or owners, or person or persons having the care and management of any slave or slaves, shall omit to give in and report to the assessor who may so require any slave or slaves, or wilfully lessen or increase the age of such slave or slaves, or make false statements in regard to the health of such slave or slaves, such owner or owners, or person or persons having the care and management of such slave or slaves, shall pay double the tax on the real value of such slave or slaves.
- SEC. 11.** *And be it enacted*, That every person when required by any one of said assessors, shall give to him a full and particular account of all 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 pos-