

and fifty dollars each; third, male slaves, from twenty-one to forty-five years, their number and aggregate value, estimating this class at four hundred dollars each; fourth, male slaves, from forty-five to sixty years of age, at one hundred and sixty dollars each; fifth, female slaves, under twelve years of age, estimating this class at fifty dollars each; sixth, female slaves, from twelve to twenty-one years of age, estimating this class at two hundred dollars each; seventh, female slaves, from twenty-one to forty years of age, estimating this class at three hundred dollars each; eighth, female slaves, from forty to sixty years of age, estimating this class at one hundred dollars each; and it shall be the duty of the said assessors, also, to specify in said returns the name of each slave, and opposite the name, the age and assessed value; Third, stock in trade, its general description and value; Fourth, public securities liable to valuation, particularly specified, with their respective values; Fifth, bank stocks and other stocks, particularly specified, with their respective values; Sixth, private securities; Seventh, live stock; Eighth, household furniture; Ninth, plate; Tenth, gold and silver watches; Eleventh, property of other descriptions—aggregate value of each.

SEC. 10. *And be it enacted*, That the said assessors shall have power and authority to require the owners, possessors or claimants of land, within their respective assessment districts, to furnish such information with regard to the number of acres and location of said lands, as may be necessary to enable them to ascertain the value thereof, the same to be under oath or affirmation of such person or persons, to be administered by some one of said assessors.

SEC. 11. *And be it enacted*, That any person owning any slave or slaves, or any person having the care or management of such slave or slaves, shall deliver to the assessors, of the assessment district in which such slave or slaves shall live, whenever required thereunto by such assessors, a full and true account of such slave or slaves, owned by him or her, or under his or her management, with the name and age of each, and the same shall be signed by such person, and verified by the oath or affirmation of such person, to be administered by some one of said assessors, and the said slave or slaves shall be produced, if required, before said assessors, to be examined and valued by them; but if any slave or slaves shall, upon such examination, be incapable of labor from old age or any other infirmity, they shall be exempt from taxation.

Authority to require owners to furnish information.

Owners of slaves to give true account of slaves.