

1812.

he or she shall be subject to the same penalties imposed on persons refusing or neglecting to deliver an account to any assessor under this act.

Collectors and deputies— they shall inform themselves by all lawful means of property.

29. AND BE IT ENACTED, That every collector or his deputy, shall inform himself by all lawful ways and means of all personal property as aforesaid in his county, (except the property by this act excepted,) and shall immediately on such information, proceed to value such property agreeably to the directions of this act, and shall return at the time and at the place to be appointed by the commissioners of the tax of the county of which he is a collector, a certificate in writing of the particulars of all the said personal property in his county, and of his valuation of the same, in which shall be expressed the number of slaves of each description agreeably to this act, and the weight of plate; and shall return with his certificate, an alphabetical list of all such persons whose property he shall value.

Collectors' and deputy collectors' oath.

30. *Provided always,* AND BE IT ENACTED, That every collector, or deputy collector, before he proceeds on the duties by this act imposed, shall take the following oath or affirmation, (as the case may be,) to wit: "I, A. B. do swear, (or affirm,) that I will well and truly execute the duties imposed on me by an act entitled, An act for the valuation of real and personal property within the several counties of this State, and will justly and impartially value all personal property which I shall be authorised to value, agreeably to the directions of said act, according to the best of my skill and knowledge, and therein I will spare no person for favor or affection, or any person aggrieve for hatred, malice or ill will;" which oath or affirmation any of the justices of the peace, or commissioners of the tax may administer.

Compensation of collectors.

31. AND BE IT ENACTED, That there shall be allowed to each collector for the performance of the duties by this act imposed on him, such a sum as the commissioners of the tax in their discretion shall think reasonable and proper, according to the duty which he shall actually perform; which sums shall be respectively laid by the justices of the levy courts of the several counties of this State, and levied and collected in the same manner, and at the same time that other county charges are laid, levied and collected; and any person whose property shall be valued by a collector or deputy collector as aforesaid, shall have the same right to appeal that is granted to other persons assessed under this act.