

XXII. And, for the discovery of all other real and personal property liable to assessment by this act, *Be it enacted*, That every person, when required by the assessors of the district in which his real and personal property, or the property under his care and management, lies, shall give in to such assessor a full and particular account of all his real and personal property in the same district, and of all real and personal property in his possession, or under his care and management, liable to assessment, and the name of the person to whom the same belongs; and if any person shall refuse, or after reasonable and convenient notice shall neglect, to render such account, he shall forfeit a sum not exceeding twenty pounds current money for such refusal or neglect; and the assessor shall, on his own knowledge, or the best information he can obtain, value the property of such person to the utmost sum he believes in his conscience the same may be worth, in ready money, and shall certify to the commissioners of the tax the sum so valued, and also the refusal or neglect, and the said commissioners shall double the assessment of such person, and the same shall be collected as the public assessment; and if any person shall give in a partial account of his said real or personal property under his care and management, or of the property in his possession, with intent that the payment of the assessment or rate on any property omitted may be avoided, such person shall forfeit the value of the property omitted.

C H A P.
LXXI.
And all other
property, &c.

XXIII. *And be it enacted*, That every assessor shall inform himself, by all lawful ways and means, of all real and personal property in his district, (except as before excepted) and shall, immediately on such information, proceed to value such property agreeably to the directions of this act, and shall bring with him at the time, and to the place, appointed by the commissioners for his appearance; a certificate, in writing, of the particulars of all real and personal property in his district, and of his valuation of the personal estate, and of such real estate, as he shall be directed to value by the commissioners, in which shall be expressed the number of slaves of each description within this act, and the weight of plate, and the value of each of the above species of property, and all other real and personal property, and the value thereof, and the amount of the value of the whole real and personal property of every person in his district, and the amount of the value of all real and personal property in the district, and shall return, with his certificate, an alphabetical list of the names of all persons whose property he shall value; and if any assessor cannot discover the owner of any real and personal property in his district, he shall value and mention the same in his return, and note that the owner is unknown.

Duty of assessors.

XXIV. *And be it enacted*, That the following species of personal property shall be valued at the respective sums following, to wit: Every male and female slave from eight to fourteen years of age, fifteen pounds current money; and every male slave from fourteen to forty-five years of age, forty-five pounds like money; and every female slave from fourteen to thirty-six years of age, thirty pounds like money; male and female slaves under eight years of age, and male slaves above the age of forty-five years, and female slaves above the age of thirty-six years, to a true proportioned value to male and female slaves above or under those ages; and shall return, in their certificate, the number of negroes of each person above the said ages, with their valuation; and if any slave shall not be perfect in his limbs or sight, or from the want of health, or any visible infirmity, shall be rendered incapable to perform his usual and proper labour, the assessor shall make a reasonable abatement for such cases, and shall note the same in his return; and silver plate eight shillings and four-pence like money per ounce; and the other articles of personal property shall be left to the discretion and judgment of the several assessors, who shall estimate the same at its actual worth in ready money made current by law: Provided, that the said assessors shall be at liberty, and are hereby directed, to estimate male slaves, who are tradesmen, at such value as they may adjudge them to be worth, regarding their respective trades, and their proficiency therein.

Valuation of slaves, &c.

XXV. *And be it enacted*, That every person whose property shall not be assessed to the amount of ten pounds current money, and who shall not have a freehold

Who are deemed paupers.