

C H A P. LXXXIX. being thereof convicted in the county court where he or she shall reside, shall forfeit and pay the sum of fifty pounds current money.

Commissioners to meet in May, &c.

XXI. And be it enacted, That the said commissioners shall meet, on the twentieth day of May next, at the usual place of holding their respective county courts, and shall sit twenty days thereafter, if necessary, to hear and determine the complaints and appeals of any persons who may think themselves grieved by their property being overvalued by any assessor, or by the commissioners; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay a sum not exceeding twenty pounds current money, unless prevented by sickness, or other unavoidable accident; and if any person shall apprehend himself injured by the valuation of his property, and shall thereof complain to the said commissioners, they shall, at the time of their sitting to hear appeals, examine any person, or in their discretion the party complaining, on oath, or affirmation, as the case may be, touching the particulars or value of such property, and, upon due examination or knowledge thereof, abate or increase the said valuation, and a certificate of such abatement or increase shall forthwith deliver, or cause to be delivered, to the collector, who shall collect and levy the rate from such person according to such abatement or increase.

Part of an act repealed.

XXII. And be it enacted, That the twelfth, thirteenth and fourteenth sections of the act passed at November session, one thousand seven hundred and eighty-five, entitled, An act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, be and they are hereby repealed and made null and void.

No person to be chargeable with property transferred, &c.

XXIII. And be it enacted, That no person shall be chargeable with the rate or assessment on any property which he may have aliened or transferred, but the same shall be chargeable to the person who shall be entitled thereto, or have the possession thereof by virtue of any alienation, transfer, or mutation of possession; and the commissioners of the tax are hereby empowered and required, from time to time, as often as occasion may require, in order to alter and correct the account of any person who may have parted from the possession of any property as aforesaid, and the sum which shall be so taken off shall be charged to the person who may have purchased, or otherwise acquired the possession of the property; and if the purchaser, or person having acquired the possession of any property as aforesaid, shall live in a different county, the said commissioners shall make out a certificate of such change of property, and direct it to the commissioners of the tax for the county where such person shall reside, and the same shall deliver to the sheriff of the county, endorsed as aforesaid, to be forwarded in the manner and under the penalty herein before mentioned, and the rate shall be charged to such person acquiring possession as aforesaid, and be paid by him; provided, that no person shall have any allowance or deduction on account of property aliened or transferred as aforesaid, unless such alienation, transfer, or mutation of possession, shall take place on or before the first day of April in any year, and unless notice thereof shall be given to the commissioners of the county in which such property shall have been last charged; and provided also, that no person shall be entitled to any such deduction on account of any such change of property which shall take place in the year seventeen hundred and ninety-eight, unless by judgment or decree executed before the first day of April next.

Commissioners to call assessors before them, &c.

XXIV. And be it enacted, That the commissioners of the tax shall have full power to call the several assessors before them at the time limited for appeal, or at such other times as they, in their discretion, shall think reasonable, for the purpose of correcting their valuation of property; and the said commissioners shall have full authority, and they are hereby directed, carefully to examine the several certificates of valuation in their respective counties, and to correct the same, although no complaint or appeal be made to them, so as to make the same as nearly equal as possible.