

ASSESSORS OF REAL AND PERSONAL PROPERTY. 41

2. For the oath to be taken by an assessor, before he takes upon himself the execution of his office, see *Oath of Office*.—Article 37.

3. The assessor shall view and examine each slave, and diligently enquire into his or her age, if necessary, and return the account of the owner or person having the management of such slave, with his determination of the age, to the commissioners of the tax.—*Ibid.* §. 14.

4. The assessor shall, on his own knowledge, or the best information he can obtain, value the property of any person refusing to give to such assessor a full and particular account of all real and personal property in his possession, &c. liable to assessment, 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.—*Ibid.* §. 15.

5. 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 or personal property in his district, he shall value and mention the same in his return, and note that the owner is unknown.—*Ibid.* §. 16.

6. There shall be allowed to every assessor to be appointed, a sum not less than 10l. current money, nor exceeding 40l. current money, in the discretion of the commissioners of the tax, according to the duty which he shall be required to perform.—*Ibid.* §. 19.

See *Collectors*, 6, 7.—*Commissioners of the tax*, 6, 7, 14.—*Oath of office*, 37.—*Valuation of real and personal property*, 2, 3, 4.

A T T A C H M E N T.

1. **N**O attachment shall issue out of any court of this province where the defendant is an inhabitant or resident within the same, before two successive