

7. Any lands not heretofore assessed, and hereafter to be granted, shall be valued at their comparative value with other lands in the same county, and the real value; and not the sum to which they would amount at the average aforesaid, shall be considered as part of the capital of such county.—1785, c. 53, § 9. See *Commissioners of the tax*.

### VALUATION OF REAL AND PERSONAL PROPERTY.

1. ALL real and personal property in this state, except property belonging to this state, or the United States, houses for public worship, burying grounds, or property belonging to any county, college, or county school, and except also the crop and produce of the land in the hands of the person whose land produced the same, and provisions necessary for the use and consumption of the person to whom the same shall belong, and his family, for the year, and plantation utensils, the working tools of mechanics and manufacturers, actually and constantly employed in their respective occupations, wearing apparel, goods, wares and merchandize, and all home made manufactures in the hands of the manufacturers, all stills, all ready money, all grain and tobacco, all licenced vessels whatever above 20 tons burthen, and all riding carriages, shall be valued agreeably to the directions of this act, and shall be chargeable according to such valuation with the assessment.—1797, c. 89, § 1.

2. Every person owning any slave or slaves, or having their care and management, shall deliver to the assessor of the district, when required by him, an account of all slaves owned by him, &c. with the name and age of each, and such account shall be dated and signed by the person making the same; and any owner, &c. who shall omit to give in any slave, or wilfully lessen or increase his age, shall pay double the tax on the real value of such slave.—*ibid.* § 14.

3. Every person, when required, shall give in to the assessor, a full and particular account of all his or her real and personal property in the district, and of all real and personal property in his or her possession, or under his or her care and management, liable to assessment, and the name of the person to whom it belongs; and any person who shall refuse, or after reasonable notice shall neglect, to render such account, shall forfeit not exceeding 50l current money; and the commissioners shall double the assessment of such person, and be collected as the public assessment; and any person who shall give in a partial account of his or her said real or personal property, with intent that the payment of the assessment or rate on any property omitted may be avoided, shall forfeit the value of the property omitted.—*ibid.* § 15.

4. The following species of personal property shall be valued at the respective sums following, to wit: every male and female slave, from 8 to 14 years of age, 15l. current money; and every male slave, from 14 to 45 years of age, 45l. and every female slave, from 14 to 36 years of age,