

age, 30l. male and female slaves under 8 years of age, and male slaves above the age of 45 years, and female slaves above the age of 36 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 8s. 4d. 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; but the said assessors are 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.—*ibid.* § 17.

6. Any person, who ought to be assessed, and shall, by removing his or her effects, or by any other fraud or device escape, and not be taxed, and the same be proved before any one of the commissioners, or any justice of the peace for the county where such person resides, within one year next after his property ought to have been valued, shall be charged in the county where he or she is found upon proof thereof, double the value of the sum he or she ought to have been rated by this act, to be collected by the collector of the county where found; and any person who shall remove his or her property and thereby, or otherwise escape being assessed, being thereof convicted in the county court where he or she shall reside, shall forfeit 50l. current money.—*ibid.* § 20.

*The 12, 13 and 14 § of the act of 1785, c. 53, repealed. ibid. § 22.*

8. No person shall be chargable with the assessment on any property which he may have aliened or transferred, but to the person entitled thereto, by virtue of any alienation, transfer, or mutation of possession.—*ibid.* § 23.

10. If any of the days appointed for the performance of any of the duties hereby required shall be a Sunday, such duties shall be performed on the day following.—*ibid.* § 28.

11. Every person who shall or may remove to any county within this state from the county in which his property hath or may have been assessed, or from any other place without this state, and whose personal property hath not or may not have been assessed in the county to which he hath or may remove, shall, when required by the collector, or his deputy, give a particular account of his personal property in the said county, and of all personal property in his possession, or under his care and management, liable to be assessed, and which before the time of such request shall not have been assessed in the said county, and the name of the person to whom the same belongs, and any person neglecting herein on reasonable notice shall be subject to the same penalties imposed on persons