

persons refusing or neglecting to deliver an account to any assessor under this act.---*ibid.* § 30.

12. The commissioners, in estimating estates and interest in lands and town lots, shall observe the following rules, to wit: All lands, held or enjoyed immediately by tenants in fee simple absolute, or fee simple conditional, or executory, or fee-tail, shall be wholly valued to such tenants; (*The remaining part of this §. subjecting the estates of tenants in dower, by the courtesy or for life, to the payment only of one half the tax, except so far as relates to terms of years exceeding 5, is superseded by a supplement passed in 1798, for which see Appendix.*)---*ibid.* § 41.

The 6, 7 and 8 §. of the act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, repealed.---*ibid.* § 42.

The act of Nov, 1792, entitled, An act for the valuation of real and personal property within this state, except the 12, 13, 14 and 15, §. An act passed in 1793, entitled, An act to explain an act, entitled, An act for the valuation of real and personal property within this state, passed at Nov. 1792, An act, entitled, A supplement to an act for the valuation of real and personal property within this state, and an act directing returns to be made to commissioners of the tax, in the several counties of this state, repealed.

See Assessor of real and personal property. Collectors, 7, 8. Limitation of Actions, 17. Taxes, 4.

WAREHOUSES.

1, 2, 3. **T**HE justices and inspectors of each county, to meet in April 1790, and determine what buildings, &c. were wanting at each warehouse; two justices convenient thereto to be appointed, to contract for such buildings, &c. and to take bond from the proprietors for the due execution thereof, in a penalty not exceeding 500l. current money, to do what is required within 6 months; on forfeiture each justice of 20l. which bond shall be lodged within 20 days thereafter with the county clerk; if one of the said two justices should die, or be removed, the other shall act, and if both should die, &c. the county court to appoint two other justices. In case a warehouse is suffered to be out of repair for 6 weeks, the proprietor shall forfeit not exceeding 20l. current money therefor and be liable to action of the party grieved for damages.---1789, c. 26, § 44, 45 and 46.

4. Any money the said 2 justices may contract for, shall be allowed in the next county assessment after the performance of such contract, and shall be deducted out of the warehouse rent, until the county shall be fully reimbursed.---*ibid.* § 47.

5. The justices of each county, shall have full, subsisting, and continuing powers, to put in execution so much of this act as relates to building
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