

the tenth day of March next, deliver to the commissioners of the tax of the county where such land shall lie, an account of the land, and the name thereof, as expressed in the grant or deed, or acquired by reputation, and the number of acres, as mentioned in the grant, and the surplus and deficiency, if any, and the improvements thereon; and such account shall be dated and signed by the person making the same; and if any owner of land shall wilfully omit to give in any land belonging to him, he shall be liable to pay double the value of the tax on such land for the present year; and if any guardian or trustee, having possession, as aforesaid, shall neglect to give in any land belonging to an infant, such guardian or trustee shall pay double the value of the tax on such land for the present year, and the owner, guardian or trustee, if required by the assessor, shall inform him, according to the best of his knowledge and belief, of the general quality and soil of the land, and the quantity of arable, wooded and meadow land, and of the produce thereof by the acre, in grain, tobacco or hay.

XIV. AND, for the discovery of all slaves and their ages, BE IT ENACTED, That every person owning any slave or slaves shall, on or before the tenth day of March next, deliver to the assessor of the district in which such slaves live, an account of all the slaves owned by him, with the name and age of each, and such account shall be dated and signed by the person making the same; and the assessor shall view and examine each slave, and diligently inquire into his age, and return the account of the owner, with his determination of the age, to the commissioners of the tax; and if any owner of any slave shall omit to give in any slave, or wilfully lessen or increase his age, such owners shall pay double the tax on the real value of such slave.

Owners of  
slaves to give  
an account, &c.

XV. AND, for the discovery of all other personal property liable to assessment by this act, BE IT ENACTED, That every person, when required by the assessor of the district in which his personal property lies, shall give in to such assessor, a full and particular account of all his personal property in the same district, and of all property in his possession liable to assessment, and to whom the same belongs; and if any person shall refuse, or after reasonable and convenient notice shall neglect, to render such account, he shall forfeit not exceeding twenty pounds current money for such refusal or neglect; and the assessor shall, on his own knowledge, or the best information he can obtain, value the personal property of such person to the utmost sum he believes in his conscience the same may be worth, and shall certify to the commissioners of the tax the sum so valued, and also the refusal or neglect, and the said commissioners shall double the assessment of such person, and the same shall be collected as the rate by this act imposed; and if any person shall give in a partial account of his personal property, or of the property in his possession, with intent that the payment of the rate on any property omitted may be avoided, such person shall forfeit the value of the property so omitted.

Persons to give  
an account of  
personal pro-  
perty, &c.

XVI. AND, for the discovery of all the white inhabitants within this state, BE IT ENACTED, That every assessor shall, before he acts, take an oath or affirmation, that he will diligently inquire after, and take a true account of, the number of all the white inhabitants in his district, of each sex and every age; and every master or mistress of a family, shall inform the said assessor of the number of white souls in his or her family, and on neglect or refusal so to do, shall forfeit twenty pounds current money.

Number of  
white inhabi-  
tants to be  
taken, &c.

XVII. AND BE IT ENACTED, That every assessor shall inform himself, by all lawful ways and means, of all property in his district, (except as before excepted,) and shall immediately on such information proceed to value such property, agreeable 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 property in his district, and of his valuation thereof, in which shall be expressed the number of slaves of each description within this act, and the weight of plate, the number of horses and black cattle, and the value of each of the above species of property, and all the other personal property, and the value thereof, and the amount of the value of the whole property of every person in his district, and the amount of the value of all 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 the number of all white inhabitants, of both sexes and every age, in his district; and if any assessor cannot discover the owner of any property in his district, he shall value and mention the same in his return, and note that the owner is unknown.

Assessors to va-  
lue all property,  
&c.

XVIII. AND BE IT ENACTED, That the following species of personal property shall be valued at the respective sums following, to wit: Every male and female slave from eight to fourteen years of age twenty-five pounds current money, and every male slave from fourteen to forty-five years of age seventy pounds like money, and every female slave from fourteen to thirty-six years of age sixty pounds like money; and silver plate eight shillings and four-pence like money per ounce, and the other ar-

Valuation of  
slaves, &c.