

CHAP. VI.

titles of personal property shall be left to the discretion and judgment of the several assessors, who shall estimate the same at its present actual worth in ready money, in coin, at the value ascertained and made current by law; provided, that the said assessors shall be at liberty, and are hereby 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, and the annual value arising therefrom, and also male and female slaves under eight years of age, and male slaves above the age of forty-five years, and female slaves above the age of thirty-six 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 cause, and shall note the same in his return.

How surplus land is to be rated, &c.

XIX. AND, whereas it may be just and reasonable in some cases to vary from the quantity of acres contained in the patent or deed by which the present possessor holds the same; BE IT ENACTED, That where the assessor shall know, or be informed and has good reason to believe, that there is surplus land held under the patent or deed, it shall and may be lawful for the assessor, and he is hereby required, to call on the person to whom the land is assessed to ascertain the quantity of such land, and the assessor may, in his discretion, for the better ascertaining the quantity thereof, administer an oath, or affirmation, if a quaker, menonist or tunker, to such person, to discover his knowledge or belief to the assessor touching the quantity of such land; and the party so to be assessed shall and he is hereby obliged to take such oath or affirmation as aforesaid, and answer thereon as to the quantity of such land to the best of his knowledge and belief, under the penalty of fifty pounds current money for every neglect or refusal; and where any person assessed holds less than the quantity specified in the patent or deed, it shall and may be lawful for the party assessed to ascertain the quantity by oath or affirmation as aforesaid, or otherwise to prove the same to the satisfaction of the assessor, who shall allow for such deficiency.

Proviso.

XX. AND, whereas some of the people called quakers, menonists or tunkers, are principled against bearing arms in any case, or contributing property for supporting any war, and therefore refuse to give in any account for their property, and this general assembly are willing to make allowance for the real weaknesses of men, as far as the public good will permit. IT IS HEREBY PROVIDED AND ENACTED, That where the refusal or neglect of any quaker, menonist or tunker, to give in his property, shall be returned to the commissioners, if such person hath never before given in an account of property to an assessor, and the commissioners believe that such person is a friend to the present government, and that his refusal or neglect proceeds from scruples of conscience only, they shall not double the assessment of such person, nor shall he be liable to any penalty for such refusal or neglect.

Persons may declare on oath, &c.

XXI. AND BE IT ENACTED, That if any person shall think that his property is over valued by the assessor, he may offer to declare the actual worth thereof on oath or affirmation, which the assessor may administer, and accept as sufficient evidence of the value of the property of such person.

How land in several districts is to be valued, &c.

XXII. AND BE IT ENACTED, That where any tract or parcel of land lies in several districts, and the owner thereof lives thereon, the same shall be valued by the assessor of the district, and if no owner thereof resides therein, the same shall be estimated by the assessor of the district in which the owner thereof resides, wherein the greater quantity lies, and if that be doubtful, then it shall be lawful for the commissioners of the county in which such land lies to direct in which district the same shall be valued, and where any tract or parcel of land lies in several counties, the several assessors shall value such part thereof as may lie in their own county, according to the best information they can obtain.

Persons guilty of fraud to pay double, &c.

XXIII. AND BE IT ENACTED, That if any person, who ought to be assessed by virtue of this act for any personal property, shall, by removing his or her effects from the county where they ought to have been valued, 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, at any time within one year next after his property ought to have been valued, every such person shall be charged in the county where he is found, upon proof thereof, double the value of the sum he ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he shall be found.

XXIV. AND