

of twenty pounds current money; and the said commissioners shall and they are hereby authorized and required to call before them the clerks of the several counties respectively, or any other person or persons who may have possession of the assessors returns, and list made out by the commissioners of the tax for the year seventeen hundred and eighty-three; and such person or persons, when called upon, is hereby required to deliver up all such returns, also the list, aforesaid, and all other papers thereunto relating, under the penalty of fifty pounds current money; and the said commissioners shall and they are hereby authorized and required to take the said returns of property, and list made out by the commissioners, for their ground and foundation, and shall proceed to rate all the inhabitants of their several counties, for their real and personal property, on the same scale, and on the same principles, that were laid down and ascertained in the act for raising the supplies for the year seventeen hundred and eighty-three, and where there is no change or alteration, by sale or purchase, or otherwise, of lands, negroes, goods and chattels, the several persons are to be rated in the same manner for the ensuing year that they were rated the year preceding, and where they shall know, or have good reason to believe, that any change or alteration hath happened, by sale, purchase, death or otherwise, then they, or the major part of them, shall proceed to charge the person or persons liable with the property they may respectively have acquired, or give them credit for the property they may have parted from, always regarding the scale or proportion on which others stand charged, so as to make all as nearly equal as may be.

X. AND BE IT ENACTED, That the said commissioners, or the major part of them, where they shall be fully satisfied that any person or persons within their county already stands charged with more or less than their due proportion, in a comparative view with others residing in the same county, they are hereby authorized and fully empowered to make such change in the rate or assessment as to them may appear just and reasonable.

XI. AND BE IT ENACTED, That the several county clerks shall and they are hereby authorized and required to deliver the commissioners of their county a list of alienations for the year seventeen hundred and eighty-three of real property in their respective counties, with all convenient speed after desired so to do, under the penalty of twenty pounds current money for every neglect or refusal.

XII. AND BE IT ENACTED, That the commissioners of the tax shall have full power and authority to meet at any other place in their respective counties that the major part of them may agree upon, and which may be by them thought more convenient to the inhabitants of the several hundreds or districts in their respective counties.

XIII. AND, for the discovery of all personal property liable to assessment by this act, where the commissioners may have good reason to believe there hath been any change; BE IT ENACTED, That every person, when required by the commissioners of the county, or by any one or more of them, in which his personal property lies, shall give in to such commissioner or commissioners a full and particular account of all his personal property in the same county, 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 commissioners of the major part of them shall, on their own knowledge, or the best information they can obtain, value the personal property of such person to the utmost sum they believe in their conscience the same may be worth, 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 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.

XIV. 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 articles of personal property shall be left to the discretion and judgment of the several commissioners, 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 commissioners shall be at liberty, and are hereby directed, to estimate male slaves, who are tradesmen, at such value as they may judge 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

C H A P.  
XVII.They may  
change assess-  
ment, &c.Clerk to deli-  
ver a list, &c.Commissioners  
may meet in  
any other place,  
&c.Persons to give  
an account, &c.Valuation of  
slaves, &c.