

plies for the ensuing year, passed at November session, seventeen hundred and eighty-three, shall be considered and are hereby declared to be the value of land on which to lay the tax for the next year; and that the commissioners of the tax appointed in virtue of this act are hereby authorized and directed to add any land since granted, with such value affixed to the same as they shall determine, and to add any land since leased on ground-rent, with the value affixed as to other land leased on ground-rent; and the commissioners are hereby invested with full authority to abate or increase the valuation of any tract of land, and they are particularly directed to make diligent inquiry, and invariably to observe, that all land in their county of the same quality be estimated at the same value, that on comparison equity and justice may take place in the valuation of land in their county.

XII. 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-four, of real property in their respective counties, with all convenient speed after required so to do, under the penalty of twenty pounds current money for every neglect or refusal.

Clerk to deliver a list, &c.

XIII. 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.

Commissioners may meet in any other place, &c.

XIV. 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, if particularly 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 amount 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, or the major part of them, shall, on their 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.

Persons to give an account, &c.

XV. 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 the age of forty-five years, and female above the age of thirty-six years, to a true proportioned value to male and female slaves above or under those ages; 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 commissioners shall make a reasonable abatement for such cause.

Valuation of slaves, &c.

XVI. 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 commissioners shall know, or be informed and have good reason to believe, that there is surplus land held under the patent or deed, it shall and may be lawful, and they are hereby required, to call on the person to whom the land is assessed to ascertain the quantity of such land, and the said commissioners may, in their discretion, for the better ascertaining the quantity thereof, administer an oath, (or affirmation,) to such person, to discover his knowledge or belief touching the quantity of such land; and the party so to be assessed shall and he is hereby obliged to take such oath

How surplus land is to be rated, &c.