

C H A P.  
LVI.

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 commissioners, who shall allow for such deficiency.

Persons guilty  
of fraud to pay  
double, &c.

XVII. 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 being 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.

How estates  
are to be va-  
lued, &c.

XVIII. AND BE IT ENACTED, That all lands held or enjoyed immediately by tenants in fee-simple, conditional or executory, or fee-tail, or by tenant for life without any contingency and impeachment of waste, and who pays no rent, or by tenant by the courtesy, shall be wholly valued to such tenants; and land assigned to and held by tenant in dower, shall be assessed to such tenant; and where divers persons have particular estates or interests carved out of the same inheritance, as for years, with a reversion or remainder for life or in fee, a just computation thereof shall be made in proportion to the value of their particular interests therein, so that added together they shall amount to the full value of such lands, estimated agreeable to the directions of this act, in which computation, the length of the term for years, the age and health of the tenant for life, and the chance of the reversion, shall be considered.

Sheriff to be  
appointed col-  
lector, &c.

XIX. AND BE IT ENACTED, That the commissioners of the tax shall, at their first meeting, or within ten days thereafter, appoint the sheriff, or such person as they may judge most proper, to be collector of the tax in their county, and the person so appointed shall appear before the commissioners within five days after notice of his appointment, and in their presence enter into bond, with good and sufficient securities, such as they shall approve, in double the sum to be collected, with condition, "that if the above bound ——— shall well and faithfully execute and perform the several duties required of him as collector of the tax for ——— county, according to law, then the above obligation to be void, else to remain in full force;" and the commissioners shall witness the execution of such bond, and immediately thereafter transmit the same to the clerk of the county court, who shall record the same, and transmit the original to the clerk of the general court, who shall also forthwith record the same, and immediately thereafter deliver the original to the register of the chancery court, to be by him safely kept in the chancery office; and an attested copy of either of the said records shall be as good evidence in law as if the said bond was actually produced and proved in court; and any person appointed a collector, who shall, after notice of his appointment, neglect to appear, not having a reasonable excuse in the judgment of the commissioners, or appearing shall refuse to take upon him the office of collector, or shall refuse or neglect to give bond as aforesaid, shall forfeit and pay fifty pounds current money; and the commissioners of the tax may also, in their discretion, remove any collector from his office, and shall immediately, on any vacancy by death or removal, or by refusal to act, neglect to appear or to give bond as aforesaid, appoint some other collector, who shall be subject to the same penalty in case of neglect or refusal, until a proper collector can be procured for such county.

Collector to  
show certifi-  
cates, &c.

XX. AND BE IT ENACTED, That the collector or his deputy shall, on the request of any person charged, or on the request of any person offering to pay for any person charged, shew to the person so applying the certificate given by the commissioners of such charge, and if required, give him a copy thereof; and if it shall appear to any collector, that any person shall reside in any other district of his county than that in which his property shall be valued, it is hereby declared to be the duty of such collector to enter such assessment under the district where such person shall reside; and if it shall appear to any collector, that any person whose property shall be valued in his county shall not reside therein, it is hereby declared to be the duty of such collector to make diligent inquiry where such person shall live, and he shall, if known, transmit to the collector of the county where such person shall reside a copy of the valuation made on the property of such person in his county, and such collector, on receipt thereof, shall enter the same under the district where such person shall reside, and collect the same.

XXI. AND