

C H A P.  
LXXXIX.  
Oath of assessor.

XIII. AND BE IT ENACTED, That every assessor shall, before he takes upon himself the execution of his office, take the following oath, or affirmation, as the case may be, to wit: "I, A. B. do swear, or affirm, that I will well and truly execute the duty of an assessor, and will faithfully, justly and impartially, value all real and personal property which I shall be appointed to value, agreeably to the directions of the act for the valuation of real and personal property within this state, according to the best of my skill and knowledge, and therein I will spare no person for favour or affection, or any person grieve for hatred, malice or ill will;" which oath, or affirmation, any of the commissioners of the tax, or any justice of the peace, may administer.

Persons to deliver an account of slaves, &c.

XIV. AND, for the discovery of all slaves, and their ages, BE IT ENACTED, That every person owning any slave or slaves, or any person having the care and management of such slave or slaves, shall deliver to the assessor of the district in which such slaves live, when required by such assessor, an account of all slaves owned by him, or under his care or management, 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 or her age, if necessary, and return the account of the owner, or person having the management of such slave, with his determination of the age, to the commissioners of the tax; and if any owner, or person having the management of any slave, shall omit to give in any slave, or wilfully lessen or increase his age, such owner or owners, or person having the management of such slave, shall pay double the tax on the real value of such slave.

And all other property, &c.

XV. AND, for the discovery of all other real and personal property liable to assessment by this act, BE IT ENACTED, That every person, when required by the assessors of the district in which his or her real and personal property, or the property under his or her care and management, lies, shall give in to such assessor a full and particular account of all his or her real and personal property in the same district, and of all real and personal property in his or her possession, or under his or her care and management, liable to assessment, and the name of the person to whom the same belongs; and if any person shall refuse, or after reasonable and convenient notice shall neglect, to render such account, he or she shall forfeit a sum not exceeding fifty 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 property of such person to the utmost sum he believes in his conscience the same may be worth in ready money, 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 public assessment; and if any person shall give in a partial account of his or her said real or personal property under his or her care and management, or of the property in his or her possession, with intent that the payment of the assessment or rate on any property omitted may be avoided, such person shall forfeit the value of the property omitted.

Duty of assessor.

XVI. AND BE IT ENACTED, That every assessor shall inform himself, by all lawful ways and means, of all real and personal property in his district, (except as before excepted,) and shall, immediately on such information, proceed to value such property agreeably 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 real and personal property in his district, and of his valuation of the personal estate, and of such real estate as he shall be directed to value by the commissioners, in which shall be expressed the number of slaves of each description within this act, and the weight of plate, and the value of each of the above species of property, and all other real and personal property, and the value thereof, and the amount of the value of the whole real and personal property of every person in his district, and the amount of the value of all real and personal 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 if any assessor cannot discover the owner of any real or personal property in his district, he shall value and mention the same in his return, and note that the owner is unknown.

Valuation of slaves, &c.

XVII. 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, fifteen pounds current money; and every male slave from fourteen to forty-five years of age, forty-five pounds like money; and every female slave from fourteen to thirty-six years of age, thirty pounds like money; 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