

rendered incapable to perform his usual and proper labour, the assessor shall make a reasonable abatement for such sales, and shall note the same in his return; and silver plate eight shillings and fourpence like money per ounce; and the other articles of personal property shall be left to the discretion and judgment of the several assessors, who shall estimate the same at its actual worth in ready money, 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.

C. H. A. P.
LXXXIX.

XVIII. AND BE IT ENACTED, That no person, whose property shall not be assessed to the amount of thirty pounds current money, or who shall not have a free-hold of fifty acres of land, shall be liable for, or chargeable with, any tax, assessment or charge, to be imposed in virtue of this act.

Persons not liable, &c.

XIX. AND BE IT ENACTED, That there shall be allowed to every commissioner and clerk, appointed or to be appointed in virtue of this act, the sum of fifteen shillings current money for every day he shall act as commissioner or clerk, by virtue of, and according to, the provisions of this act; and there shall be allowed to every assessor to be appointed in virtue of this act, a sum not less than ten pounds current money, nor exceeding forty pounds current money, in the discretion of the commissioners of the tax, according to the duty which he shall be required to perform; which sums shall be respectively laid by the justices of the several counties of this state, and levied and collected by the sheriff or collector, in the discretion of the justices, in the same manner, and at the same time, that other county charges are laid, levied and collected, with the usual commission for collecting the same.

Allowance to Commissioners, &c.

XX. AND BE IT ENACTED, That if any person, who ought to be assessed by virtue of this act for any real or 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 or she is found, upon proof thereof, double the value of the sum he or she 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 or she shall be found; and if any person shall remove his or her property as aforesaid, for the purpose aforesaid, and the same shall thereby, or by any other fraud or device, escape being assessed, such person, being thereof convicted in the county court where he or she shall reside, shall forfeit and pay the sum of fifty pounds current money.

Penalty on persons removing their effects, &c.

XXI. AND BE IT ENACTED, That the said commissioners shall meet, on the twentieth day of May next, at the usual place of holding their respective county courts, and shall sit twenty days thereafter, if necessary, to hear and determine the complaints and appeals of any persons who may think themselves grieved by their property being overvalued by any assessor, or by the commissioners; and if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay a sum not exceeding twenty pounds current money, unless prevented by sickness, or other unavoidable accident; and if any person shall apprehend himself injured by the valuation of his property, and shall thereof complain to the said commissioners, they shall, at the time of their sitting to hear appeals, examine any person, or in their discretion the party complaining, on oath, or affirmation, as the case may be, touching the particulars or value of such property, and, upon due examination or knowledge thereof, abate or increase the said valuation, and a certificate of such abatement or increase shall forthwith deliver, or cause to be delivered, to the collector, who shall collect and levy the rate from such person according to such abatement or increase.

Commissioners to meet, &c.

XXII. AND BE IT ENACTED, That the twelfth, thirteenth and fourteenth sections of the act passed at November session, one thousand seven hundred and eighty-five, * entitled, An act to ascertain the value of the land in the several counties of this state for the purpose of laying the public assessment, be and they are hereby repealed and made null and void.

Part of an act repealed.
* Chapter 53.

XXIII. AND BE IT ENACTED, That no person shall be chargeable with the rate or assessment on any property which he may have aliened or transferred, but the same shall be chargeable to the person who shall be entitled thereto, or have the possession thereof by virtue of any alienation, transfer, or mutation of possession; and the commissioners of the tax are hereby empowered and required, from time to time, as often as occasion may require, in order to alter and correct the account of any person who may have parted from the possession of any property as aforesaid, and the sum which shall be so taken off shall be charged to the person who may have purchased, or otherwise acquired the

No person to be chargeable with property transferred, &c.