

obliged to discover the quantity, as near as he can, on oath, or otherwise to the satisfaction of the assessor, under the penalty of fifty pounds 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, to be administered as aforesaid, or otherwise to prove the same to the satisfaction of the assessor, who shall rate the land accordingly.

C H A P.
XIV.

VIII. And be it enacted, That all tobaccos in the several warehouses, at the time of assessment, shall be valued by the several assessors in whose hundreds such warehouses shall respectively be, and the rate of assessment shall be notified to the several inspectors, who are hereby authorized and required to receive such assessment before the tobaccos be delivered out, except only in case of tobaccos purchased for the use of this state, the United States, or any of them, or where it shall appear, by oath or affirmation of the party, or the testimony of some indifferent witness, that the same tobaccos have been already assessed; and in case any inspector or inspectors shall deliver out such tobaccos, after notice of such assessment, without receiving the money due for the assessment aforesaid, he shall be liable to pay double the value of such assessment, to be recovered before a single magistrate, on complaint made of such neglect, and the magistrate shall render account of and pay the money so recovered to the sheriff of his county, for the use of the public.

Tobacco in
warehouse to
be valued, &c.

IX. And be it enacted, That the commissioners of the tax, now or hereafter to be chosen or appointed, shall, and they are hereby required to meet at the place where their respective county courts are commonly held, on or before the twentieth day of January next, under the penalty of two hundred pounds, to be paid by each commissioner neglecting to attend, unless in case of sickness or other unavoidable accident; and the said commissioners, or the major part of them, when met, shall give notice to the several assessors in each county to attend them at a day to be agreed upon, and every assessor not attending on the day assigned him by the commissioners aforesaid, shall forfeit and pay fifty pounds for such neglect, unless prevented by sickness or other unavoidable accident; and the said commissioners, or any three of them, shall proceed to examine the returns of the several assessors, and correct the same agreeable to the rates above specified, taking care to make the several returns, in all respects, as nearly equal as possible.

Commission-
ers to meet,
&c.

X. And be it enacted, That where no returns have been made by assessors, then the said commissioners shall, and they are hereby required to call upon such assessors to make their returns, or, if need be, to appoint other assessors to make or correct such returns.

And call on
assessors to
make their re-
turns.

XI. And be it enacted, That commissioners shall be chosen on or before the twentieth day of January next, to supply the place of all such commissioners of the tax as may have been elected delegates of assembly, or members of the council, and have qualified as such, and where there do not remain three commissioners, the vacancies shall be filled up by the governor and council as heretofore directed.

Commission-
ers to be cho-
sen to fill up
vacancies.

XII. And