

XIX. And be it enacted, That every person upon demand, shall discover and make known to any assessor, the whole of his real and personal property, and if he shall refuse or neglect so to do, such assessor shall assess such person in double the value of his property, real and personal, upon the best information such assessor shall be able to procure.

C H A P.
VII.

And discover
all their pro-
perty, &c.

XX. And be it enacted, That the commissioners, or either of them, shall assess every assessor within their respective counties, at the rate above mentioned, for all his real and personal property in their county, and shall give notice of such assessment to the collector of the county, and the same shall be collected and levied in the same manner as assessments made by the assessors; and no person shall be compelled to be an assessor in any other hundred than that in which he resides.

Commission-
ers to assess as-
sessors, &c.

XXI. And be it enacted, That no person shall act as commissioner or assessor, unless to administer the oaths directed by this act, before he shall take the oath (or if a quaker, menonist, or dunker, the affirmation) of fidelity to this state, prescribed by the constitution and form of government, and also the oath prescribed by an act, entitled, An act to punish certain crimes and misdemeanors, and to prevent the growth of toryism, and subscribe a declaration of his belief in the christian religion, which oaths or affirmations any one of the said commissioners may administer.

No commission-
er, &c. to act,
till he has tak-
en the oath of
fidelity, &c.

XXII. And be it enacted, That where any tract or parcel of land lies in several hundreds, and the owner thereof lives thereon, the same shall be valued and assessed by the assessor of that hundred in which the owner thereof resides, and if no owner lives thereon, the same shall be valued and assessed by the assessor of the hundred wherein the greater quantity lies, and if that fact be doubtful, then it shall and may be lawful for the commissioners of the several counties, or the major part of them, to direct in which hundred the same land shall be assessed, and the assessor of that hundred is hereby required to assess the same accordingly; and where any tract or parcel of land lies in several counties, the several assessors are hereby enjoined and required to assess such part thereof as may lie in their own county, according to the best information they can get.

Land lying in
several hun-
dreds to be
valued where
the owner re-
sides, &c.

XXIII. And, For the better discovery of personal property, intended by this act to be charged,

XXIV. Be it enacted, That every householder in this state shall, upon demand of any assessor of his hundred, give an account of the names and occupations of such persons as shall sojourn or lodge in their respective houses, under the penalty of twenty pounds current money; and if any person that ought to be taxed by virtue of this act, for or in respect of any personal property, shall, by removing his or her effects from the county where they ought to have been assessed, or by any other fraud or covin, 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 six months next ensuing after such tax made, every such person shall be charged, upon proof

Householders
to give an ac-
count of per-
sons lodging
in their
houses, &c.