

printer shall deliver the residue of said copies to the clerks of the senate and house of delegates.

C H A P.
XXXV.

XLVI. And be it enacted, That the collectors in the several counties, or some one of their deputies, shall, between the first and fifteenth day of March next, attend at some convenient place (as nearly central as possible in each hundred of their county) with the assessment and rate made by the assessor of such hundred; of all the property therein, and the names of the persons whose property shall be assessed in such hundred, and on application shall, without any fee or reward, give in writing a copy of such assessment and rate; and if it shall appear to any collector, that any person shall reside in any other hundred of his county than that in which his property shall be assessed and rated, it is hereby declared to be the duty of such collector to enter such assessment and rate under the hundred where such person shall reside, and to give notice to such person so assessed, by attending either in person, or by deputy, in the hundred as aforesaid in which such person shall reside; and if it shall appear to any collector, that any person, whose property shall be assessed and rated in his county, shall not reside therein, it is hereby declared to be the duty of such collector to make diligent enquiry 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 assessment and rate made on the property of such person in his county, and such collector, on receipt thereof, shall enter the same under the hundred where such person shall reside, and shall attend in such hundred therewith, and give notice thereof as aforesaid, and if required, a copy thereof as aforesaid.

Collectors to attend in each hundred, &c.

XLVII. And be it enacted, That where any person shall think himself over rated by any assessor, he may offer to declare the real and actual value of his property on oath, which the assessor may if he pleases administer and accept as sufficient evidence of the property of such person, and rate him accordingly.

Assessors may accept the oaths of persons who think themselves over rated, &c.

XLVIII. And be it enacted, That all and every person or persons within this state, having or exercising any public office or employment of profit, and all and every their clerks, agents, substitutes, deputies and registers; and other inferior ministers whatsoever, (hired clerks who do not act by commission, in respect of the wages they receive for their hire only, and such military officers who shall be in the pay of the United States, or of this state, in respect of such military employment only, excepted) shall be assessed two pounds ten shillings for every hundred pounds of the clear annual amount and profit of such office or employment; and that all and every person or persons within this state, having an annuity, stipend, or other yearly payment, payable or secured to be paid by any person or persons within this state (except such as are issued out of lands, tenements and hereditaments, or chargeable upon the same) shall be assessed two pounds ten shillings for every hundred pounds, or the value thereof in any species or commodities whatsoever, which he, she or they, do receive in one year by virtue of such annuity, stipend, or other yearly payment respectively.

Officers, &c. to be assessed 50s. per cent. &c.

XLIX. And be it enacted, That all tobaccos in the several warehouses at the time of assessment, shall be valued by the several assessors

Tobaccos in warehouses to be valued by