

IX. And be it enacted, That all lands and tenements, with the improvements thereon at the time of such valuation, shall be valued and assessed at the true value thereof in the year seventeen hundred and seventy-four, according as the like lands, tenements, and improvements, would have sold for in that year; and the following species of personal property shall be valued at the respective sums following, to wit: Male slaves, from fourteen to forty-five years of age, seventy pounds each; female slaves, from twelve to thirty-six years of age, sixty pounds each; male slaves under fourteen, and female slaves under twelve years of age, twenty-five pounds each; silver plate eight shillings and four-pence per ounce, and bar iron at twenty-five pounds per ton; and that the other articles of personal property be left to the determination of the several assessors, who shall value the same in Spanish dollars at seven shillings and six-pence each, as such personal property would have sold for in the year seventeen hundred and seventy-four, subject to the correction of the commissioners of the tax, as herein directed.

C H A P.
XXV.

How lands,
&c. are to be
valued.

X. Provided, That the said assessors shall be at liberty, and are hereby directed, to value 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 men and women slaves under those ages, and shall return in their said certificates 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 is rendered incapable to perform his usual and proper labour, the assessor shall make a reasonable abatement for such cause, and shall note the same in his return.

Provido:

XI. And, Whereas it may be just and reasonable in some cases to vary from the quantity of acres contained in the patent or deed by which the present possessor holds the same:

XII. Be it enacted, That where the assessor shall know, or have good reason to believe, that there is surplus land held under the patent or deed, it shall and may be lawful for such assessor, and he is hereby required to call on the person to whom the land is assessed, to ascertain the quantity of such land; and the assessor may in his discretion, for the better ascertaining the quantity thereof, administer an oath to such person, or affirmation if a quaker, menonist, or dunker, to discover his knowledge or belief to the assessor touching the quantity of such land; and the party so to be assessed shall, and he is hereby obliged to take such oath or affirmation as aforesaid, and answer thereon as to the quantity of such land to the best of his knowledge and belief, 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 or affirmation as aforesaid, or otherwise to prove the same to the satisfaction of the assessor, who shall allow for such deficiency.

How assessors
are to act with
regard to sur-
plus land, &c.

XIII. And be it enacted, That if any assessor, nominated or appointed by virtue of this act, shall make default at the time appointed for his appearance, or on his appearance shall refuse to serve, not having in the judgment of the commissioners a reasonable excuse, or shall neglect

Penalty on as-
sessor making
default, &c.