

C H A P.
XXV.

neglect to return certificates of his said assessment to the commissioners, as aforesaid, he shall, for every such default, refusal, or neglect, forfeit the sum of fifty pounds; and the said commissioners are hereby authorized and empowered, by warrant under their hands, to appoint an assessor in the room of the person so making default or refusing to serve; and if any assessor shall happen to die before he shall have fully completed his assessment, the said commissioners may, by warrant under their hands, nominate an assessor, in the room of the assessor so dying.

Oath of com-
missioner.

XIV. **And be it enacted,** That every commissioner, appointed or to be appointed in virtue of this act, shall, before he acts as such, take the following oath, or affirmation if a quaker, menonist, or dunker, to wit: "I, A. B. do swear, or solemnly, sincerely, and truly, declare and affirm, that, as commissioner for _____ county, I will, to the best of my skill and judgment, execute the duties of the said office diligently and faithfully, according to the directions of an act to raise the supplies for the year seventeen hundred and eighty-one, without favour, affection, or partiality; and that I will do equal right and justice, according to the best of my knowledge, in every case in which I shall act as commissioner. So help me God."

Of assessor.

XV. **And be it enacted,** That every assessor shall, before he takes upon him the execution of his office, take the following oath, or affirmation if a quaker, menonist, or dunker, to wit: "I, A. B. do swear, or solemnly, sincerely, and truly, declare and affirm, that I will well and truly execute the duty of an assessor, and will faithfully, justly, and impartially, value all property within my hundred, according to the directions of the act to raise the supplies for the year seventeen hundred and eighty-one, according to the best of my skill and knowledge, and therein I will spare no person for favour or affection, nor any person grieve for hatred, malice, or ill-will;" which oath or affirmation any one of the commissioners of his county may administer.

XVI. **And,** For the effectual discovery and more equal assessment of all property directed by this act to be valued:

Assessors to
call on persons
for an account
of their pro-
perty, &c.

XVII. **Be it enacted,** That every person shall be called upon by the assessor of the hundred where he or she shall reside, on or before the first day of March next, to give in to such assessor a full and particular account of all property in the same hundred belonging to such person, or in his or her possession, liable to assessment, and to whom the same belongs; and if any person shall refuse, or, after reasonable and convenient notice, shall neglect to render any such account, then shall the assessor proceed, either on his own knowledge or the best information he can obtain, to value the property of such person to the utmost sum he believes in his conscience such person is chargeable for, and shall certify to the commissioners of the tax the sums so valued, and also the refusal or neglect of the party, and the commissioners of the tax shall double the assessment of such person, and the tax on the double sum shall be accordingly collected; but if any person shall give in to the assessor a partial account of the property in his or her possession, or to him or her belonging, with intent that the payment of the tax on any property omitted in such account may be avoided, then shall such person forfeit the value of the property so omitted to be given in.

XVIII. **And,**