

XVIII. And, Whereas some of the people called quakers, menonists, or dunkers, are principled against bearing arms in any case, or contributing property for supporting any war, and therefore refuse to give in any account of their property, and this general assembly being willing to make allowances for the real weakneses of men, as far as the public good will permit,

XIX. It is hereby provided and enacted, That where the refusal or neglect of any quaker, menonist, or dunker, to give in his or her property, shall be returned to the commissioners, if such person hath never before given in an account of property to an assessor, and the commissioners believe that such person is a friend to the now established government, and that his refusal or neglect proceeds from scruples of conscience only, they shall omit to double the assessment of such person, any thing herein contained to the contrary notwithstanding.

proviso, with regard to quakers, &c.

XX. And be it enacted, That the property of each assessor shall be valued by the commissioners of his county, or any one of them, in the same manner as the property of other persons by this act is directed to be valued by the assessors, certificates of which shall be made, and added to the assessments in the respective hundreds, and such assessments shall also be certified to and collected by the collectors of the tax, together with and in like manner as the other assessments.

Assessors property to be valued by commissioners, &c.

XXI. 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 the hundred in which the owner thereof resides; and if no owner thereof lives thereon, the same shall be valued and assessed by the assessor of the hundred wherein the greater quantity lies, and if that be doubtful, then it shall and may be lawful for the commissioners of the county in which such land lies, 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.

How land is to be assessed which lies in several hundreds, &c.

XXII. And 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 free male persons as shall sojourn or lodge in their respective houses, under the penalty of twenty pounds; and if any person, who ought to be taxed by virtue of this act for any personal property, shall by removing his or her effects from the county where they ought to have been valued, 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 one year next after his property ought to have been valued, every such person shall be charged in the county where he is found, upon proof thereof, at the double value of so much as he ought to have been taxed by this act, and the same shall be collected from such person by the collector of the county where he shall be found.

Householders to give an account of lodgers, &c.