

C H A P.  
IV.

return to the commissioners certificates of his valuation of the property in his hundred, agreeable to this act and the instructions given to him, he shall, for every such default, refusal, or neglect, forfeit the sum of fifty pounds current money; and if any person appointed an assessor shall not appear at the time appointed, or shall appear and refuse to serve, the said commissioners shall appoint, by warrant under their hands, some other person, qualified as aforesaid, as assessor, in the room of the person so making default or refusing to serve; and if such person shall also make default, or refuse to act, they may proceed to a new appointment, in like manner and as often as necessary, until the vacancy be supplied; and if any assessor shall die before he shall have fully completed his valuation, the said commissioners shall, by warrant under their hands, nominate some person, qualified as aforesaid, to be assessor, in the room of the assessor so dying.

Their oath.

XIII. **And be it enacted,** That every assessor shall, before he enters on 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-two, 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.

Their duty.

XIV. **And be it enacted,** That every assessor shall inform himself, by all lawful ways and means, of all property in his hundred (except as before excepted) and shall immediately on such information proceed to value such property, agreeable to the directions of this act; and each assessor shall bring with him, at the time and to the place appointed by the commissioners for his appearance, a certificate in writing of the particulars of all property in his hundred, and of his valuation thereof; in which shall be expressed the land, and its name (if any), and the number of acres, the number of slaves of each description within this act, and the weight of plate, the number of horses and black cattle, and the value of each of the above species of property, and all the other property, and the value thereof; and the amount of the value of the whole property of every person in his hundred; and the amount of the value of all the property in the hundred; and where the assessor cannot discover the owner of any property in his hundred, he shall value and mention the same in his certificate, and note that the owner is unknown; and each assessor shall also return with his certificate an alphabetical list of the names of all persons whose property he shall value, and of all the free male persons above eighteen years of age, and the number of all white inhabitants in his hundred.

Valuation of  
lands, &c.

XV. **And be it enacted,** That all lands, with the houses or other improvements thereon at the time of valuation, shall be computed in current money, and at the same value as such lands, with the improvements (if any) thereon, would have sold for in the year seventeen hundred and seventy-four; and the following species of personal property shall be valued at the respective sums following, to wit: Every male  
and