

and female slave under eight years of age ten pounds current money, every male and female slave from eight to fourteen years of age twenty-five pounds like money, and every male slave from fourteen to forty-five years of age seventy pounds like money, and every female slave from fourteen to thirty-six years of age sixty pounds like money; silver plate eight shillings and four-pence like money per ounce; and bar iron at thirty pounds like money per ton; and the other articles of personal property shall be left to the discretion and judgment of the several assessors, who shall estimate the same, in current money, at the true value thereof, 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 after directed.

XVI. **Provided**, That the said assessors shall be at liberty, and are hereby directed to estimate male slaves who are tradesmen at such value as they may adjudge them to be worth, regarding their respective trades and their proficiency therein, and the annual value arising therefrom; and also 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 certificate 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. Proviso.

XVII. **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:

XVIII. **Be it enacted**, That where the assessor shall know, or be informed and 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, or affirmation if a quaker, menonist, or dunker, to such person, 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 current money 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 rate
surplus land,
&c.

XIX. **And**, For the effectual discovery and more equal assessment of all property,

XX. **Be it enacted**, That every person shall be called upon by the assessor of the hundred where he shall reside, on or before the day li-

Persons to
give an ac-
count of pro-
perty, &c.