

CHAP.  
IV.

mitted by the commissioners for making his return, to give in to such assessor a full and particular account of all his property in the same hundred, and of all property in his 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 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 the same may be worth, and shall certify to the commissioners of the tax the sum 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 same shall be collected as the rate by this act imposed; and if any person shall give in a partial account of his property, or of the property in his possession, with intent that the payment of the rate on any property omitted may be avoided, such person shall forfeit the value of the property so omitted.

XXI. 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 an account of their property, and this general assembly are willing to make allowances for the real weaknesses of men, as far as the public good will permit;

Proviso, with  
respect to qua-  
kers, &c.

XXII. It is hereby provided and enacted, That where the refusal or neglect of any quaker, menonist, or dunker, to give in his 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 present government, and that his refusal or neglect proceeds from scruples of conscience only, they shall not double the assessment of such person.

Persons may  
declare the  
worth of their  
property on  
oath, &c.

XXIII. And be it enacted, That if any person shall think that his property is over-valued by the assessor, he may offer to declare the actual worth thereof on oath or affirmation, which the assessor may, if he pleases, administer, and accept as sufficient evidence of the value of the property of such person.

How land in  
several hun-  
dreds is to be  
valued, &c.

XXIV. 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 by the assessor of the hundred in which the owner thereof resides; and if no owner thereof lives thereon, the same shall be estimated by the assessor of the hundred wherein the greater quantity lies; and if that be doubtful, then it shall be lawful for the commissioners of the county in which such land lies, to direct in which hundred the same shall be valued, and the assessor of that hundred shall value the same accordingly; and where any tract or parcel of land lies in several counties, the several assessors shall value such part thereof as may lie in their own county, according to the best information they can obtain.

Houholders  
to give an ac-  
count of  
lodgers, &c.

XXV. And be it enacted, That every houholder in this state shall, upon demand of any assessor of his hundred, give an account of the names and occupations of all free male persons above eighteen years of age, as shall sojourn or lodge in their respective houses, under the penalty