

C H A P.
IV.

some indifferent witness, that the same tobaccos have been already valued under this act, and in case any inspector shall deliver out such tobaccos after notice of such assessment without receiving the same, he shall be liable to pay double the value thereof, to be recovered before a single magistrate, who shall receive, render account of, and pay, the same to the collector of his county, within one month thereafter, under the penalty of paying ten per cent. interest; and every inspector shall pay the assessment by him received to the collector of his county, within one month thereafter, under the penalty of paying ten per cent. interest; but no inspector or collector shall be answerable for the assessment of tobacco in warehouses, before they shall respectively receive, or ought to have received, the same.

Commissioners to hear complaints, &c.

XXX. And be it enacted, That the said commissioners shall meet on the twenty-first day of March next, at the usual place of holding their respective county courts, to hear and determine the complaint of any person who may think himself grieved by his property being over-valued by any assessor, and shall set for the space of two days next following, and as often afterwards, within thirty days thereafter, as may be necessary, for hearing and determining all appeals made to them; and if the said commissioners shall not meet and set as aforesaid, every commissioner failing therein shall forfeit and pay the sum of twenty pounds current money, unless prevented by sickness or other unavoidable accident; and if any person shall apprehend himself injured by the valuation of his property, and shall thereof complain to the said commissioners, they shall, at the time of their setting to hear appeals, examine any person, or, in their discretion, the party complaining, on oath, or affirmation if a quaker, menonist, or dunker, touching the particulars or value of such property, and, upon due examination or knowledge thereof, abate or encrease the said valuation, and a certificate of such abatement or encrease shall forthwith deliver, or cause to be delivered, to the collector, who shall collect and levy the rate from such person, according to such abatement or encrease.

May call assessors before them, &c.

XXXI. And be it enacted, That the commissioners of the tax shall have full power to call the several assessors before them, at the time limited for appeals, or at such other times as they in their discretion shall think reasonable, for the purpose of correcting their valuation of property; and the said commissioners shall have full authority to correct the several certificates of valuation in their respective counties, so as to make the same as nearly equal as possible, or may direct the several assessors, when before them, to make such corrections; and it is declared to be the duty of the said commissioners, and they are hereby directed, diligently to enquire, and particularly and invariably to observe, that all land in their county, of the same quality, be estimated at the same value, so that equality and justice in taxation may take place between the inhabitants of their county.

Value the property of assessors, &c.

XXXII. And be it enacted, That the property of each assessor shall be valued by the commissioners of his county, or any one of them, on or before the twentieth day of March next, in the same manner as the property of other persons by this act is directed to be estimated by the assessors; which valuation shall be added to the certificate of the hundred in which such assessor's property shall be, and shall be collected