

C H A P.
VI.

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.

Valuation of
land, &c.

XII. **And be it enacted,** That all land in this state (with the houses, buildings, and other improvements thereon, at the time of valuation) shall be estimated by some one of the said assessors, at its present actual worth, in ready money, in coin, at the value ascertained and made current by law, regarding all circumstances and advantages of the land, from situation and convenience to market, and what the same is capable of producing, by the acre, in grain, tobacco, or hay, and the average current price of the produce, in coin; and it is declared to be the duty of the said assessors to pay particular attention, and take especial care, that they estimate all the land in their county of equal quality at the same price or rate, by comparing their several valuations before they make return thereof to the commissioners of the tax, as directed by this act; and the clerk of the commissioners of the tax for the several counties shall deliver to the said assessors, on or before the first day of February next, under the penalty of fifty pounds current money, a copy of the return of land in their county in the present year; and the said assessors are hereby directed diligently to enquire after all land patented in their county, and to take an accurate account of each tract, with the several improvements thereon, and the particulars thereof, (and if time will permit view the same) and endeavour to ascertain the true quantity thereof clear of elder surveys, and to learn its general quality and soil, and if to be obtained the quantity of arable (fit for cultivation) wooded and meadow land, in each tract or parcel of land, as owned or claimed; and the said assessors may call on the owners or possessors of any tract or part of a tract, to answer on oath or affirmation, to the best of their knowledge and belief, as to the quantity of acres held or claimed clear of elder surveys; and if any person shall refuse to answer on oath or affirmation, he shall forfeit fifty pounds current money for every refusal or neglect; and each of the said assessors shall return an account of all the land in his district to the commissioners of the tax, with his valuation thereof, on or before the fifteenth day of April next, in which account shall be expressed the name of the land, as mentioned in the grant or deed or acquired by reputation, and, if he can obtain information, whether an original survey, re-survey, or escheat, and if either re-survey or escheat, the name of the original survey, and the names of all the present owners or claimers of any whole tract or part thereof, and the names of the lands, in alphabetical order, with the number of acres expressed in the grant or deed, and the surplus or deficiency, if any; and he shall also express in his return the several improvements and the particulars thereof, and, as far as he can procure information, the situation and general quality and soil of the land, and the quantity of arable, wooded and meadow land, in each tract or parcel of land, as owned or claimed; and the said assessors, before they proceed to value any land, shall respectively take the following oath (or affirmation) to wit: "I, A. B. do swear (or solemnly, sincerely, and truly, declare and affirm) that I will faithfully, justly, and impartially, value the land, in the district for which I am appointed in ——— county, agreeable to the directions of the act to raise the supplies for the year seventeen hundred and eighty-three, according