

ording to its actual worth if sold for ready money, to the best of my skill and knowledge; and that I will spare no person for favour or affection, nor any person aggrieve, for hatred, malice, or ill-will; which oath or affirmation any justice of the peace may administer. CHAP. VI.

XIII. And, for the discovery of all land in the state, granted to or surveyed for any person, **Be it enacted**, That every person owning or claiming land (or acting as guardian or trustee for any infant owning or claiming land in this state, and having the same in possession) shall, on or before the tenth day of March next, deliver to the commissioners of the tax of the county where such land shall lie, an account of the land, and the name thereof, as expressed in the grant or deed, or acquired by reputation; and the number of acres, as mentioned in the grant, and the surplus and deficiency, if any, and the improvements thereon; and such account shall be dated and signed by the person making the same; and if any owner of land shall wilfully omit to give in any land belonging to him, he shall be liable to pay double the value of the tax on such land for the present year; and if any guardian or trustee, having possession as aforesaid, shall neglect to give in any land belonging to an infant, such guardian or trustee shall pay double the value of the tax on such land for the present year, and the owner, guardian or trustee, if required by the assessor, shall inform him, according to the best of his knowledge and belief, of the general quality and soil of the land, and the quantity of arable, wooded and meadow land, and of the produce thereof by the acre, in grain, tobacco, or hay. Persons owning land to deliver an account, &c.

XIV. And, for the discovery of all slaves and their ages, **Be it enacted**, That every person owning any slave or slaves shall, on or before the tenth day of March next, deliver to the assessor of the district in which such slaves live, an account of all the slaves owned by him, with the name and age of each, and such account shall be dated and signed by the person making the same; and the assessor shall view and examine each slave, and diligently enquire into his age, and return the account of the owner, with his determination of the age, to the commissioners of the tax; and if any owner of any slave shall omit to give in any slave, or wilfully lessen or encrease his age, such owners shall pay double the tax on the real value of such slave. Owners of slaves to give an account of their names, &c.

XV. And, for the discovery of all other personal property liable to assessment by this act, **Be it enacted**, That every person, when required by the assessor of the district in which his personal property lies, shall give in to such assessor a full and particular account of all his personal property in the same district, 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, he shall forfeit not exceeding twenty pounds current money for such refusal or neglect; and the assessor shall, on his own knowledge, or the best information he can obtain, value the personal 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, and the said commissioners 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 personal property, or of the Persons to give an account of their personal property, &c.