

C H A P.
VI.

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.

Assessors to
take the num-
ber of white
inhabitants,
&c.

XVI. **And**, for the discovery of all the white inhabitants within this state, **Be it enacted**; That every assessor shall, before he acts, take an oath, or affirmation, that he will diligently enquire after, and take a true account of, the number of all the white inhabitants in his district, of each sex and every age; and every master and mistress of a family shall inform the said assessor of the number of white souls in his or her family, and on neglect or refusal so to do, shall forfeit twenty pounds current money.

To value pro-
perty, &c.

XVII. **And be it enacted**, That every assessor shall inform himself, by all lawful ways and means, of all property in his district (except as before excepted) and shall, immediately on such information, proceed to value such property agreeable to the directions of this act, and shall bring with him, at the time and to the place appointed by the commissioners for his appearance, a certificate in writing of the particulars of all property in his district, and of his valuation thereof; in which shall be expressed the number of slaves of each description within this act; and the weight of plate; the number of horses and black cattle; and the value of each of the above species of property; and all the other personal property, and the value thereof; and the amount of the value of the whole property of every person in his district; and the amount of the value of all property in the district; and shall return with his certificate an alphabetical list of the names of all persons whose property he shall value, and the number of all white inhabitants, of both sexes and every age, in his district; and if any assessor cannot discover the owner of any property in his district, he shall value and mention the same in his return, and note that the owner is unknown.

Valuation of
slaves, &c.

XVIII. **And be it enacted**, That the following species of personal property shall be valued at the respective sums following, to wit: Every male and female slave from eight to fourteen years of age, twenty-five pounds current 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; and silver plate eight shillings and four-pence like money per ounce; and the other articles of personal property shall be left to the discretion and judgment of the several assessors, who shall estimate the same at its present actual worth in ready money, in coin, at the value ascertained and made current by law. 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 and female slaves under eight years of age, and 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 male and female slaves above or 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, shall be rendered incapable to perform his usual and proper labour,