

labour, the assessor shall make a reasonable abatement for such cause, and shall note the same in his return. CHAP. VI.

XIX. **And,** Whereas it may be just and reasonable in some cases to vary from the quantity of acres contained in the patent or deed by which the present possessor holds the same, **Be it enacted,** That where the assessor shall know, or be informed and has good reason to believe, that there is surplus land held under the patent or deed, it shall and may be lawful for the assessor, and he is hereby required to call on the person to whom the land is assessed, to ascertain the quantity of such land; and the assessor may, in his discretion, for the better ascertaining the quantity thereof, administer an oath (or affirmation if a quaker, menonist, or dunker) to such person to discover his knowledge or belief to the assessor, touching the quantity of such land; and the party so to be assessed shall, and he is hereby obliged to take such oath or affirmation as aforesaid, and answer thereon as to the quantity of such land to the best of his knowledge and belief, under the penalty of fifty pounds current money for every neglect or refusal; and where any person assessed holds less than the quantity specified in the patent or deed, it shall and may be lawful for the party assessed to ascertain the quantity by oath or affirmation as aforesaid, or otherwise to prove the same to the satisfaction of the assessor, who shall allow for such deficiency. Assessors may vary from patent, &c.

XX. **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 any account for their property, and this general assembly are willing to make allowance for the real weaknesses of men as far as the public good will permit, **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, nor shall he be liable to any penalty for such refusal or neglect. Proviso, with respect to quakers, &c.

XXI. **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 administer, and accept as sufficient evidence of the value of the property of such person. Persons may declare the worth of their property on oath.

XXII. **And be it enacted,** That where any tract or parcel of land lies in several districts, and the owner thereof lives thereon, the same shall be valued by the assessor of the district in which the owner thereof resides; and if no owner thereof lives thereon, the same shall be estimated by the assessor of the district 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 district the same shall be valued; 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. How land in several districts is to be valued, &c.

XXIII. **And**