

of the said lands, or of the timber thereon, to be sold at auction, as may be necessary to pay the assessment. C H A P. VI.

XXVI. And be it enacted, That all tobaccos in the houses of the owners at the time of assessment shall be there valued, and all tobaccos in the several warehouses at the time of appraisement shall be valued by the several assessors in whose district such warehouses shall respectively be; and the assessment shall be notified to the several inspectors, who are hereby authorized and required to receive the assessment, before the tobaccos be delivered out, except only in case of tobacco purchased for the use of this state, or the United States, or where it shall appear, by oath or affirmation of the party, or the testimony of some indifferent witness, that the same tobaccos have been already valued in this act; and under 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 on tobacco in warehouses, before they shall respectively receive or ought to have received the same; and every inspector shall render, from time to time, to the commissioners of the tax, a true account of all tobacco in the warehouse under his care.

How tobaccos are to be valued, &c.

XXVII. And be it enacted, That the said commissioners shall meet on the sixteenth day of April 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 sit 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 sit 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 sitting to hear appeals, examine any person or in their discretion the party complaining, on oath, or affirmation of a quaker, menonist, or dunker, touching the particulars or value of such property, and upon due examination or knowledge thereof, abate or increase the said valuation, and a certificate of such abatement or increase 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 increase.

Commissioners to hear complaints, &c.

XXVIII. 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, and they are hereby directed carefully to examine the several certificates of

To correct certificates, &c.