

C H A P.  
LVI.

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 commissioners, 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 commissioners shall be at liberty, and are hereby directed, to estimate male slaves, who are tradesmen, at such value as they may judge 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 above the age of thirty-six years, to a true proportioned value to male and female slaves above or under those ages; 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, the commissioners shall make a reasonable abatement for such cause.

Commissioners may vary from patent, &amp;c.

XVI. 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 commissioners shall know, or be informed and have good reason to believe, that there is surplus land held under the patent or deed, it shall and may be lawful, and they are hereby required to call on the person to whom the land is assessed, to ascertain the quantity of such land; and the said commissioners may, in their discretion, for the better ascertaining the quantity thereof, administer an oath (or affirmation) to such person, to discover his knowledge or belief, 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 commissioners, who shall allow for such deficiency.

Persons guilty of fraud to pay double, &amp;c.

XVII. And be it enacted, That if any person, who ought to be assessed by virtue of this act for any personal property, shall, by removing his or her effects from the county where they ought to have been valued, or by any other fraud or device, escape being taxed, and the same be proved before any one of the commissioners, or any justice of the peace for the county where such person resides, at any time within one year next after his property ought to have been valued, every such person shall be charged in the county where he is found, upon proof thereof, double the value of the sum he ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he shall be found.

How fee simple estates, &amp;c. are to be valued, &amp;c.

XVIII. And be it enacted, That all lands held or enjoyed immediately by tenants in fee simple, conditional or executory, or fee tail, or by tenant for life without any contingency and impeachment of waste, and who pays no rent, or by tenant by the courtesy, shall be wholly valued to such tenants; and land assigned to and held by tenant in dower, shall be assessed to such tenant; and where divers persons have particular estates or interests carved out of the same inheritance (as for years, with a reversion or remainder for life or in fee,) a just computation thereof shall be made in proportion to the value of their particular interests therein, so that added together they shall amount to the full value of such lands, estimated agreeable to the directions of this act; in which computation, the length of the term for years; the age and health of the tenant for life, and the chance of the reversion, shall be considered.

XIX. And