

slave shall omit to give in any slave, or willfully lessen or increase his or her age, such owner or owners or person having the management of such slave, shall pay double the tax on the real value of such slave.

1812.

13. AND BE IT ENACTED, That every person, when required by the assessors of the district in which his or her real and personal property, or the property under his or her care and management lies, shall give into such assessor a full and particular account of all his or her real and personal property in the same district; and of all real and personal property in his or her possession, or under his or her care and management, liable to assessment, and the name of the person to whom the same belongs; and if any person shall refuse, or after reasonable notice shall neglect to render such account, he or she shall forfeit a sum not exceeding one hundred dollars for such refusal or neglect; and the assessor shall, on his own knowledge, or the best information he can obtain, value the property of such person to the utmost sum he believes in his conscience the same may be worth in ready money; and shall certify to the commissioners of the tax the property 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 public assessment; and if any person shall give in a partial account of his or her said real or personal property, under his or her care and management, or of the property in his or her possession, with intent that the payment of the assessment or rate on any property omitted may be avoided, such person shall pay double the tax on the real value of such property.

Persons owning or having the care and management of property shall give an account to the assessors.

14. AND BE IT ENACTED, That every assessor shall inform himself, by all lawful ways and means, of all real and personal property in his district, (except as before excepted,) and shall immediately on such information, proceed to value such property agreeably 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 real and personal property in his district, and of his valuation of the personal estate, and of such real estate as he shall be directed to value by the commissioners; in which shall be expressed the number of slaves of each description within this act, and the weight of plate, and the value of each of the above species of proper-

Assessors shall inform themselves by all lawful means of the property in their districts, &c.—certificate.