

1812.



tion the party complaining on oath or affirmation, (as the case may be,) touching the particulars or value of such property, and upon due examination or knowledge thereof, abate or increase the said valuation, and shall cause their clerk to alter and correct the same according to such abatement or increase.

Property aliened.

20. AND BE IT ENACTED, That no person shall be chargeable with the rate or assessment on any property which he or she may have aliened or transferred, but the same shall be chargeable to the person who shall be entitled thereto, or have the possession thereof by virtue of any alienation, transfer, or mutation of possession; and the commissioners of the tax at their annual meeting, to note transfers and hear appeals, are hereby empowered and required, from time to time, as often as occasion may require, to alter and correct the account of any person who may have parted from the possession of any property as aforesaid; and the sum which shall be so taken off shall be charged to the person if in the county, who may have purchased or otherwise acquired the possession of the property: *Provided*, That no person shall have any allowance or deduction on account of property aliened or transferred as aforesaid, unless such alienation, transfer or mutation of possession, shall take place on or before the first Monday of June next, and on or before the first Monday in April in any year thereafter.

Proviso.

Property lost.

21. AND BE IT ENACTED, That the commissioners of the tax are hereby empowered and required from time to time, as often as occasion may require, to alter and correct the account of any person who may have lost any negro by death or otherwise, or any other property by destruction of any sort: *Provided*, That no person shall have any allowance or deduction on account of any negro or other property lost by death or destruction, unless a report of the same is made to the commissioners, supported by satisfactory evidence, on or before the first Monday in June next, and on or before the first Monday in April, in any year thereafter.

Proviso.

Allowance for decrease of property.

22. AND BE IT ENACTED, That before any person shall be entitled to an allowance for any decrease or loss of property, the commissioners are authorised and empowered to call on the person or persons so applying, to give in to the commissioners, or a majority of them, a faithful account of all the increase of his personal property if required; or the said commissioners may, in their discretion, order and direct