

*And be it enacted,* That where any tract or parcel of land lies in several hundreds, and the owner thereof lives thereon, the same shall be valued and assessed by the assessor of that hundred in which the owner thereof resides, and if no owner lives thereon, the same shall be valued and assessed by the assessor of the hundred wherein the greater quantity lies, and if that fact be doubtful, then it shall and may be lawful for the commissioners of the several counties, or the major part of them, to direct in which hundred the same land shall be assessed, and the assessor of that hundred is hereby required to assess the same accordingly; and where any tract or parcel of land lies in several counties, the several assessors are hereby enjoined and required to assess such part thereof as may lie in their own county, according to the best information they can get.

*And,* For the better discovery of personal property, intended by this act to be charged,

*Be it enacted,* That every householder in this state shall, upon demand of any assessor of his hundred, give an account of the names and occupations of such persons as shall sojourn or lodge in their respective houses, under the penalty of twenty pounds current money; and if any person that ought to be taxed by virtue of this act, for or in respect of any personal property, shall, by removing his or her effects from the county where they ought to have been assessed, or by any other fraud or covin, escape, and not be 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 six months next ensuing after such tax made, every such person shall be charged, upon proof thereof, at the double value of so much as he or she should or ought to have been taxed by this act.

*And*