

worth of property, real or personal, except as aforesaid, within his hundred, rated agreeable to the directions of this act, the sum of five pounds, and after that rate for every greater or lesser sum. And each assessor shall bring with him, at the time and to the place appointed by the commissioners for his appearance, a certificate in writing of the value of all real and personal property in his hundred, and of his assessment thereon, together with an alphabetical list of the names of the lands, and the names and surnames of all persons residing, and of the owners of all the real and personal property, therein.

And be it enacted, That the value of land shall be ascertained in the several counties, and the highest and lowest prices shall be fixed for the best and worst lands in each county respectively, over or under which the several assessors shall not go in valuing the same, leaving the lands of intermediate quality to the skill and judgment of such assessors, who in valuing the same shall have regard to the rates hereafter fixed: that in each and every county of this state, lands of the best quality shall be valued at four pounds, and lands of the worst quality at not less than five shillings common money, per acre.

And be it enacted, That the several assessors, in their valuation of lands, shall regard their situation and improvements, and shall consider valuable improvements on said lands, also mines of copper and iron ore, independent of the rates above specified.

And be it enacted, That healthy male negroes who are not tradesmen shall not be valued at more than seventy-five pounds common money each; that healthy male negroes who are tradesmen shall not be valued at more than one hundred and twenty five pounds common money each, and other negroes in proportion, as
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