

*And be it enacted,* That no person shall act as commissioner or assessor, unless to administer the oaths directed by this act, before he shall take the oath (or if a quaker, menonist or dunker, the affirmation) of fidelity to this state, prescribed by the constitution and form of government, and also the oath prescribed by an act, entitled, An act to punish certain crimes and misdemeanors, and to prevent the growth of torryism, and subscribe a declaration of his belief in the christian religion, which oaths or affirmations any one of the said commissioners may administer.

*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 one hundred pounds

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