

him, he shall, for every such default, refusal or neglect, forfeit the sum of fifty pounds current money; and if any person appointed an assessor shall not appear at the time appointed, or shall appear and refuse to serve, the said commissioners shall appoint, by warrant under their hands, some other person qualified as aforesaid as an assessor in the room of the person so making default or refusing to serve; and if such person shall also make default or refuse to act, they may proceed to a new appointment, in like manner, and as often as necessary, until the vacancy be supplied; and if any assessor shall die before he shall have fully completed his valuation, the said commissioners shall, by warrant under their hands, nominate some person qualified as aforesaid, to be assessor in the room of the assessor so dying.

*And be it enacted,* That all land in this state (with the houses, buildings, and other improvements thereon, at the time of valuation) shall be estimated by some one of the said assessors, at its present actual worth, in ready money, ~~in coin,~~ at the value ascertained and made current by law, regarding all circumstances and advantages of the land, from situation and convenience to market, and what the same is capable of producing, by the acre, in grain, tobacco, or hay, and the average current price of the produce in coin; and it is declared to be the duty of the said assessors to pay particular attention, and take especial care, that they estimate all the land in their county of equal quality at the same price or rate, by comparing their several valuations before they make return thereof to the commissioners of the tax, as directed by this act; and the clerk of the commissioners of the tax for the several counties shall deliver to the said assessors, on or before the first day of February next, under the penalty of fifty pounds current money, a copy of the return of land in their county in the