

any land, shall respectively take the following oath (or affirmation) to wit: "I, A. B. do swear (or solemnly, sincerely, and truly, declare and affirm) that I will faithfully, justly, and impartially, value the land, in the district for which I am appointed in _____ county, agreeable to the directions of the act to raise the supplies for the year seventeen hundred and eighty-three, according to its actual worth if sold for ready money, to the best of my skill and knowledge; and that I will spare no person for favour or affection, nor any person aggrieve, for hatred, malice, or ill will;" which oath or affirmation any justice of the peace may administer.

And, for the discovery of all land in the state, granted to or surveyed for any person, *Be it enacted*, That every person owning or claiming land (or acting as guardian or trustee for any infant owning or claiming land in this state, and having the same in possession) shall, on or before the tenth day of March next, deliver to the commissioners of the tax of the county where such land shall lie, an account of the land, and the name thereof, as expressed in the grant or deed, or acquired by reputation; and the number of acres, as mentioned in the grant, and the surplus and deficiency, if any, and the improvements thereon; and such account shall be dated and signed by the person making the same; and if any owner of land shall wilfully omit to give in any land belonging to him, he shall be liable to pay double the value of the tax on such land for the present year; and if any guardian or trustee, having possession as aforesaid, shall neglect to give in any land belonging to an infant, such guardian or trustee shall pay double the value of the tax on such land for the present year, and the owner, guardian or trustee, if required by the assessor, shall inform him, according to the best of his knowledge and belief, of the general quality and soil of the land,

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