

his district, he shall value and mention the same in his return, and note that the owner is unknown.

*And be it enacted,* That the following species of personal property shall be valued at the respective sums following, to wit: every male and female slave from eight to fourteen years of age, twenty-five pounds current money; and every male slave from fourteen to forty-five years of age, seventy pounds like money; and every female slave from fourteen to thirty-six years of age, sixty pounds like money; and silver plate eight shillings and four-pence like money per ounce; and the other articles of personal property shall be left to the discretion and judgment of the several assessors, who shall estimate the same at its present actual worth in ready money, in coin, at the value ascertained and made current by law. *Provided,* that the said assessors shall be at liberty, and are hereby directed, to estimate male slaves, who are tradesmen, at such value as they may adjudge them to be worth, regarding their respective trades and their proficiency therein, and the annual value arising therefrom; and also male and female slaves under eight years of age, and male slaves above the age of forty-five years, and female slaves above the age of thirty-six years, to a true proportioned value to male and female slaves above or under those ages, and shall return in their certificate, the number of negroes of each person, above the said ages, with their valuation; and if any slave shall not be perfect in his limbs or sight, or from the want of health, or any visible infirmity, shall be rendered incapable to perform his usual and proper labour, the assessor shall make a reasonable abatement for such cause, and shall note the same in his return.

*And,* Whereas it may be just and reasonable in some cases to vary from the quantity of acres contained in the patent or deed by which the present possessor

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