

from scruples of conscience only, they shall not double the assessment of such person, nor shall he be liable to any penalty for such refusal or neglect.

*And be it enacted,* That if any person shall think that his property is over valued by the assessor, he may offer to declare the actual worth thereof on oath or affirmation, which the assessor may administer, and accept as sufficient evidence of the value of the property of such person.

*And be it enacted,* That where any tract or parcel of land lies in several districts, and the owner thereof lives thereon, the same shall be valued by the assessor of the district in which the owner thereof resides; and if no owner thereof lives thereon, the same shall be estimated by the assessor of the district wherein the greater quantity lies; and if that be doubtful, then it shall be lawful for the commissioners of the county in which such land lies, to direct in which district the same shall be valued; and where any tract or parcel of land lies in several counties, the several assessors shall value such part thereof as may lie in their own county, according to the best information they can obtain.

*And be it enacted,* That if any person, who ought to be assessed by virtue of this act for any personal property, shall, by removing his or her effects from the county where they ought to have been valued, or by any other fraud or device, escape and not be taxed, and the same be proved before any one of the commissioners, or any justice of the peace for the county where such person resides, at any time within one year next after his property ought to have been valued, every such person shall be charged in the county where he is found, upon proof thereof, double the value of the sum he ought to have been rated by this act, and the same shall be collected from such person by the collector of the county where he shall be found.

*And*