

affirmation, as the case may be, that he will diligently, faithfully and truly execute and discharge the duties of an assessor, and will faithfully and impartially value all property, which he shall be appointed to value, according to the best of his skill and judgment, at its full cash value, as if the same were clear of all incumbrance, and that he will perform and fulfil all the requisitions of this act, as far as the same shall appertain to the proper duties of his appointment, which said oath, or affirmation, shall be administered by any justice of the peace of said county, and a memorandum of the same shall be recorded among the proceedings of the commissioners of said county.

Persons not assessed to \$50, exempt from taxation.

SEC. 3. *And be it enacted*, That no person whose property shall not be assessed to the amount of fifty dollars, shall be liable for, or chargeable with any tax, assessment or charge to be imposed, in virtue of this act.

Separate returns of land, negroes and other property. To be recorded.

SEC. 4. *And be it enacted*, That the said assessors shall make out separate and distinct returns and certificates of the lands and negroes, and the value of all other taxable property, which returns and certificates shall be recorded separately in a well bound book, to be provided for the purpose, for each district.

Owners &c. shall give full account of the property.

SEC. 5. *And be it enacted*, That any person owning property, real or personal, or having charge of such, as guardian or agent, shall deliver to the said assessor or assessors, when required, a true account of all such property owned by him, her or them, or under his, her or their care and management, and if any person or persons, owning or having the care or charge of such property as aforesaid, shall wilfully neglect or refuse to give such statement, with a view to lessen the same, he, she or they, shall pay double the tax on the real value of such property.

Penalty for refusal.

Double tax.

Every person when required, shall give full account of property.

SEC. 6. *And be it enacted*, That every person or persons, when required by the said assessors, shall give them a full and particular account of his, her or their real and personal estate, and all the real and personal estate, under his, her or their management, or in his, her or their possession, liable to assessment; the person to whom the same belongs, and the district in which the same may be, and if any person or persons shall refuse, or after reasonable notice, shall neglect to render such account, he, she or they shall forfeit and pay, for the use of said county, the sum of fifty dollars, to be collected by suit in the name of the commissioners of said county against such person or persons so refusing or neglecting, and the assessors, from the best information they can obtain, shall value the said property, and shall certify to the commissioners the property so valued, and also the said refusal or neglect, and the said commissioners shall double the assessment of such person or persons, and if any person or persons shall give in a partial account of his, her or their real and personal property, or of the real and personal

Penalty for neglect or refusal \$50.

Assessor shall then value.

Double assessment imposed.