

abate or increase the said valuation, and shall cause their clerk to alter and correct the same according to such abatement or increase.

No person to be charged with property which he may have aliened or transferred.

SEC. 20. *And be it enacted*, That no person shall be chargeable with the rate or assessment on any property which he or she may have aliened or transferred, but the same shall be chargeable to the person who shall be entitled thereto, or have the possession thereof by virtue of any alienation, transfer, or mutation of possession; and the commissioners of the tax at their annual meeting to note transfers and hear appeals, are hereby empowered and required, from time to time, as often as occasion may require, to alter and correct the account of any person who may have parted from the possession of any property as aforesaid, and the sum which shall be taken off shall be charged to the person, if in the county, who may have purchased or otherwise acquired the possession of the property; *Provided*, that no person shall have any allowance or deduction on account of property aliened or transferred as aforesaid, unless such alienation, transfer, or mutation of possession, shall take place on or before the first Monday of June next, and on or before the first Monday in April in any year thereafter.

Proviso.

Accounts of property lost to be corrected.

SEC. 21. *And be it enacted*, That the commissioners of the tax are hereby empowered and required, from time to time, as often as occasion may require, to alter and correct the account of any person who may have lost any negro by death or otherwise, or any other property by destruction of any sort; *Provided*, that no person shall have any allowance or deduction on account of any negro, or other property, lost by death or destruction, unless a report of the same is made to the commissioners, supported by satisfactory evidence, on or before the first Monday in June next, and on or before the first Monday in April in any year thereafter.

Proviso.

Allowance for decrease of property.

SEC. 22. *And be it enacted*, That before any person shall be entitled to an allowance for any decrease or loss of property, the commissioners are authorized and empowered to call on the person or persons so applying, to give in to the commissioners, or a majority of them, a faithful account of all the increase of his personal property if required, or the said commissioners may, in their discretion, order and direct the collector, or such person as they shall appoint for that purpose, to assess all the property of such person, and make return thereof at such time as they shall appoint, and in such case they shall be governed in all respects agreeably to the provisions of this act.

Correction of valuation

SEC. 23. *And be it enacted*, That the commissioners of the tax shall have full power to call the several assessors before them at the time limited for appeal, or at such other times as they in their discretion shall think necessary, for the purpose of