

the white man can scarcely exist. In all that concerns the probable or average duration of human life, as being in any way involved in a judicial determination upon a right of property, it would seem to be wholly unnecessary to extend our inquiries beyond the class of free whites; because free negroes have little property, and negroes held as slaves can have none. But although slaves are incompetent themselves to hold property; yet considered as property they have always been valued, assessed, and taxed in proportion to their ability of body, age, and sex; October, 1777, ch. 14, s. 4; October, 1778, ch. 7, s. 11; and there is no legal reason why an estate may not be held during the life of a negro slave. *Biscoe v. Biscoe*, 6 G. & J. 239; *Hall v. Mullin*, 5 H. & J. 190; *Cunningham v. Cunningham*, Cas. Confr. North Carol. 353. It is by no means uncommon for negroes to have legacies given to them for their support by way of an annuity for life, or to have small pieces of land given to them for life. Where slaves are given by a parent to his child as an advancement, if, after the death of the parent, the child brings such advancement into hotchpot, in order to be let in as a distributee, the advancement, here as in England, must be valued as of the day when it was made; and, consequently, slaves so given, must be valued as of that day, exclusive of their subsequent increase. *King v. Worsely*, 2 Haync. 366; *Warfield v. Warfield*, 5 H. & J. 459. And so too in all other cases where slaves are to be valued it must be with reference to their peculiar expectation of life as well as to their bodily ability, skill and other qualities. 2 *Southern Revi.* 177, note; 1 *Hume's Essays*, 225, note M.

It is certain, that life interests in almost every form, such as estates for life in lands, in personal property, in annuities, &c. were fully recognized by the law of England from a very remote period; yet, the doctrine of chances, in relation to the expectation * of human life, as a means of ascertaining the present value of such interests, is of comparatively modern date in Eng- 252 land; and does not appear to have been, in any way, noticed in our law until after our Declaration of Independence. In several of the original States of our Union companies have been incorporated, with power to grant life annuities, and to make assurances of lives; 1807, ch. 68; 1813, ch. 101; 1827, ch. 189; which, on the part of such bodies politic particularly, must necessarily involve a careful consideration of what may be deemed the expectation of human life at the various ages. And there have been other legislative enactments which appear to have involved a similar reference to the doctrine of chances, in regard to the expectation of life, as a means of making a just apportionment of taxes between estates for life and those in remainder or reversion in lands. But little is to be found in the judicial proceedings of our country in relation to this matter.