

C H A P.
LXXXIX.

if any person shall refuse, or after reasonable or convenient notice shall neglect, to render such account, he shall be subject to the same penalties imposed on persons refusing or neglecting to deliver an account to any assessor under this act.

Collector to
value property,
&c.

XXXI. And be it enacted, That the said collector, or his deputy, shall, on his own knowledge, or the best information he can obtain, value the said property; that is to say, negroes and plate, if any, according to the direction of this act, and all other property to such sum as he believes in his conscience the same may be worth in ready money, and shall certify the same to the commissioners of the tax.

Inform him-
self of all per-
sonal property,
&c.

XXXII. And be it enacted, That every collector, or his deputy, shall inform himself, by all lawful ways and means, of all personal property as aforesaid in his county, (except the property by this act excepted,) and shall immediately on such information proceed to value such property, agreeably to the directions of this act, and shall return, at the time and at the place to be appointed by the commissioners of the tax of the county of which he is collector, a certificate, in writing, of the particulars of all the said personal property in his county, and of his valuation of the same, in which shall be expressed the number of slaves of each description, agreeably to this act, and the weight of plate, and shall return, with his certificate, an alphabetical list of the names of all such persons whose property he shall value.

And take an
oath, &c.

XXXIII. Provided always, and be it enacted, That every collector, or deputy collector, before he proceeds on the duties by this act imposed, shall take the following oath, or affirmation, as the case may be, to wit: "I, A. B. do swear, or affirm, that I will well and truly execute the duties imposed on me by an act, entitled, An act for the valuation of real and personal property within this state, and will justly and impartially value all personal property which I shall be authorized to value, agreeably to the directions of the act for the valuation of real and personal property within this state, according to the best of my skill and knowledge, and therein I will spare no person for favour or affection, or any person grieve for hatred, malice or ill will;" which oath, or affirmation, any of the justices of the peace, or commissioners of the tax, may administer.

Allowance to
collector, &c.

XXXIV. And be it enacted, That there shall be allowed to each collector, for the performance of the duties by this act imposed on him, such a sum as the commissioners of the tax, in their discretion, shall think reasonable and proper, according to the duty which he shall actually perform, which sums shall be respectively laid by the justices of the several counties of this state, and levied and collected by the sheriff or collector, in the same manner, and at the same time, that other county charges are laid, levied and collected, with the usual commission for collecting the same.

Persons may
appeal.

XXXV. And be it enacted, That any person, whose property shall be valued by a collector, or deputy collector, as aforesaid, shall have the same right to appeal that is granted to other persons assessed under this act.

Registers to
make out lists,
&c.

XXXVI. And be it enacted, That the registers of the western and eastern shore land-offices respectively shall, between the first day of March and first day of April next, make out, for the commissioners of the tax in each respective county, a list of all grants which have issued, or may issue between the fifteenth day of March, seventeen hundred and ninety-seven, and fifteenth day of March, seventeen hundred and ninety-eight, expressing the name of the land, the quantity therein contained, and the grantee, and, in case of resurvey, the name of the original tracts, and the quantity of acres of vacancy added; and shall also make out, for the said commissioners, between the days first afore-mentioned, a list of all certificates which have become ready for patent since the fifteenth day of March, seventeen hundred and ninety-seven, expressing the name of the land, the quantity it contains, and the persons who are entitled to patents, and in case