

on interest, all horses and neat cattle, in this State, shall be held and deemed taxable property liable to be assessed, and the taxes laid thereon by law collected in the manner directed by this act.

*AND be it further enacted, by the authority aforesaid, that the several county courts in this State shall at their respective courts to be held after the first day of April next, and so at such courts yearly, and every year, lay out their respective counties into moderate and convenient districts, and shall appoint a justice of the peace in each district to receive from every inhabitant thereof a just and true account, on oath, of all the taxable property which such person had in care, or was possessed of in his own right, or as agent, factor or attorney, or in trust for any other person, on the first day of April then last past; and every inhabitant of the respective districts of each county in this State shall, within one month after such court, return on oath to the justice appointed to receive the same, a true and just account of all such articles as by this act are declared to be taxable property, which to him belonged as aforesaid on the first day of April then last past; which accounts shall be immediately delivered by the justice receiving the same to the person appointed to value the taxable property of the inhabitants of such district, together with an account of the taxable part of his own estate, upon oath: And the said justice of the peace is hereby required to administer to every person delivering such account as aforesaid, the following oath:*

I A. B. do swear, that the list by me now delivered contains a just account of all the lands, lots, houses, and their improvements, slaves, money, money at interest, stock in trade, bonds, notes, and other obligations for value on interest, and of all the horses and neat cattle which to me belonged, or which were in my care or possession as agent, factor or attorney, or in trust for any other person whatsoever, on the first day of April last, without deduction for any demands against me, of whatsoever kind. SO HELP ME GOD. And that I have not, directly or indirectly, lent or conveyed away any money, or other part of my property, by any means whatsoever, with intent thereby to evade payment of the tax to which by law the same is liable.

*AND be it further enacted, by the authority aforesaid, that the said courts respectively shall annually appoint three honest and intelligent persons in each district of their respective counties, who shall on oath, to be administered by any justice of the peace, value the taxable property of the inhabitants of such district, as near as may be, to what the same would then sell for at public sale for ready money, and make return thereof to the next succeeding county court; and in case they cannot all agree in such valuation, the agreement of any two shall be valid, but where they shall all differ in opinion respecting the value of any property, then, and in that case, the valuation of each of the said persons shall be added together, and the third part of all the three sums shall be returned to the court accordingly; and the persons appointed to value the taxable property of such inhabitants, shall respectively, previous to their valuing the same, take before some justice of the peace the following oath:*

I A. B. do solemnly swear, that I will faithfully, without favour or prejudice, and to the best of my understanding, according to law, value and appraise the taxable property of the inhabitants of the district wherein I am appointed for that purpose. SO HELP ME GOD.

*AND be it further enacted, by the authority aforesaid, that in case any person or persons, his, her, or their attorney, agent or factor, shall fail or refuse in due time to give in to the justice of the peace appointed to receive the same, on oath, an account of all his, her, or their taxable property, agreeable to the directions, true intent and meaning of this act, it shall and may be lawful for the assessors in their respective districts to value and appraise, to the best of their knowledge, the taxable property of the person or persons so failing or refusing as aforesaid; and the tax on all such property shall be fourfold the sum which such amount of taxable property for that year would otherwise have been liable to, and shall be collected and accounted for as all other public taxes.*

*AND be it further enacted, by the authority aforesaid, that every freeman in this State of the age of twenty one years and upwards (other than soldiers in the service of the continent, or of this State) who shall not possess the value of one hundred pounds in taxable property, shall pay annually, in lieu of assessment on property, a poll tax equal to the tax for that year on one hundred pounds taxable property, which shall be collected and accounted for as all other taxes mentioned in this act.*

*AND be it enacted, by the authority aforesaid, that the respective taxgatherers shall collect the public tax, and after deducting their commissions, pay the same to the county treasurer, on or before the first day of February in each year; and the county treasurers in this State shall, after deducting their respective commissions, settle with and pay into the hands of one of the public treasurers of this State, on or before the first day of March*

*in each year, all such monies as they shall have received from the public taxgatherers; and the county treasurer and public taxgatherers, or any of them, failing to account and pay in manner by this act directed, shall forfeit his or their commissions given by this act, and shall be liable to pay the whole sums which they respectively ought to have collected, received and paid: And when any taxgatherer and county treasurer shall be in arrear, it shall be lawful for the person to whom such arrears are payable, and he is hereby required, to move for judgment on the bond of the person so in arrear, in any court having cognizance thereof; and such court, upon due proof before them made that the obligors have had ten days previous notice, shall cause them to be called, and if they shall appear and contest the same, the court shall order an issue to be speedily made up, and tried by a jury, and shall give judgment and award execution accordingly; but where the obligors shall fail to appear, the court shall cause a jury to be sworn, to enquire what arrears are due, and shall give judgment and award execution accordingly.*

*AND be it further enacted, by the authority aforesaid, that every justice of the peace who shall be appointed to receive lists of taxable property from the inhabitants of their respective districts, or any of them, or any of the persons to be appointed to value the property of the inhabitants aforesaid, who shall refuse or neglect to do and perform the several and respective duties required of them by this act, or any of them, the person or persons so refusing or neglecting, shall forfeit and pay for every such refusal or neglect the sum of one hundred pounds lawful money of this State; to be recovered by action of debt, in the name of the Governor, and applied to the use of the public.*

*AND be it enacted, by the authority aforesaid, that inventories of the estates of testators, intestates, minors, and absentees, shall be delivered by the executors, administrators, guardians, agents or attorneys, respectively, in the same manner as the estates of other persons, and on refusal or neglect, shall be valued as aforesaid; and the tax shall be levied on the proper estate of such executor, administrator, guardian, agent or attorney, so refusing or neglecting as aforesaid, any law, usage or custom, to the contrary notwithstanding.*

*AND be it further enacted, by the authority aforesaid, that the real estates of persons residing out of this State, or inhabitants thereof, who have not any personal property therein, shall be assessed yearly by the persons appointed to value the estates of the inhabitants, and a particular and separate return thereof made to the county court; and if the assessment thereon shall not be discharged within two years after the same became due, then such estate, or so much thereof as may be necessary to discharge the several assessments, with all contingent charges, shall be sold by the sheriff of the county wherein the same shall lie, by order of the county court, any law or usage to the contrary notwithstanding; and the taxable part of the estates of the persons appointed to value the property of the inhabitants of the respective districts of every county in this State, shall be valued and appraised by the court of the county wherein they reside, and the taxgatherers shall collect and account for the same, and for their own taxes, with the county treasurer, as for other public taxes.*

*AND be it further enacted, by the authority aforesaid, that if any person, after being lawfully taxed as aforesaid, shall neglect or refuse to pay the sum he shall be so taxed for the space of one month after the first day of December in every year, the respective collectors or taxgatherers may, and they are hereby empowered to levy the same by distress and sale of the goods and chattels of such delinquent, and shall be intitled to take and receive for such distress the sum of two shillings and eight pence, and no more.*

*PROVIDED always, that no distress shall be made on slaves without the consent of the owner thereof, if other sufficient personal estate can be found; and the respective county courts in this State shall transmit yearly to the general Assembly an exact account of the valuation or assessment in their respective counties, which account shall be signed by the presiding justice in such court, and certified by the clerk thereof.*

*AND for the more effectual collecting and gathering of the taxes to be assessed in virtue of this act, Be it enacted, by the authority aforesaid, that the respective county courts in this State shall appoint a collector or taxgatherer within each district of each respective county, who shall collect all the taxes of such district, but before executing his said office shall enter into bond, with sufficient security, in double the sum by him to be collected, payable to the governor or commander in chief for the time being, for the faithful discharge of his duty; and every taxgatherer shall be allowed at the rate of six pounds for every hundred pounds he shall so collect, and so in proportion for a greater or less sum. Remainder in our next.*

WILLIAMSBURG, Jan. 30.

BY gentlemen who come directly from York-Town, we are informed, that the Congress have published a resolve de-