

Valuation of Rateable Estates.

The Governor and other Persons exempted.

Fulling-mills, Saw-mills, Iron-Works and Furnaces, and what each of said Estates, may be worth by the Year in the Judgment of said Assessors, without Consideration of Repairs; and of all Indian, Negro, or Molatto Servants for Life, from fourteen to forty-five Years of Age; and the Number of Tons of Vessels of every kind, upwards of ten Tons burthen, to be given in in Carpenters Tonnage, whether at home or abroad, and each Person's whole Stock in Trade, including Factorage or the Value of Commissions on Merchandize, and Money at Interest, which any Person has more than he pays Interest for; and also of all Horses, Oxen, Cows, Goats, Sheep, and Swine, at the respective Ages set in said List; and said Assessors in taking said Valuation, shall distinguish the different Improvements of Land; and return their List in the following Manner; the Number of Acres of Pasture; the Number of Acres of Tillage-Land; the Number of Acres of Salt-Marsh; and the Number of Acres of Fresh and English Mowing-Land; and also what Stock each Pasture is ordinarily capable of feeding; and what Quantity of Produce the said Tillage, Mowing, and Orchard-Land yearly affords, taking one Year with another; excepting that the Governor, the Lieutenant-Governor, President, Fellows, Professors, Tutors and Students of *Harvard College*, settled Ministers, and Grammar School-Masters, with their Families, for their Polls and for their Estates in their own actual Improvement; as also the Estate pertaining to *Harvard-College*, under their own actual Improvement, shall be exempted out of this Act: And said Assessors before they enter on this Work, shall take the following Oath:

Assessors Oath.

YOU A. B. being chosen an Assessor for the Town of B. for the Year One thousand seven hundred and sixty-eight, do swear, that you will faithfully and impartially according to your best Skill and Judgment, do and perform the whole Duty of an Assessor, as directed and enjoined by an Act of this Province, made in the present Year, intitled, An Act for enquiring into the Rateable Estates of this Province, without Favour or Prejudice. So help you GOD.

By whom to be administered.

Which Oath in such Towns or Districts where no Justice of the Peace dwells, shall be administered by the Town or District Clerks, who are hereby impowered and directed to administer the same, on Penalty of Ten Pounds: And every Assessor who shall be chosen by any Town or District in the Year One thousand seven hundred and sixty-eight, and accepted such Choice, that shall refuse to take such Oath, shall forfeit and pay the Sum of Forty Pounds; or taking the same, shall neglect or refuse to do the Duty required by this Act, or shall any Way act deceitfully therein, shall for each of these Offences forfeit and pay a Fine of Fifty Pounds; and every Person not necessarily out of the Province, viz. On and from the tenth Day of April next to the twentieth Day of May next (in which Cases they shall be doomed by the Assessors as is hereafter expressed) refusing or neglecting to give such Assessor or Assessors in Writing, and on Oath, if required, a true Account of his Rateable Estate and Improvements, agreeable to the true Intent of this Act, shall be doomed by the Assessors accordingly to their best Skill and Judgment, and shall for each Offence forfeit and pay the Sum of Fifty Pounds, which Oath if required, shall be in the following Form, viz.

Penalty on Assessors for refusing to take said Oath or neglecting duty.

Persons to give in their Lists to the Assessors on Oath, if required.

YOU