

dents by their number and names alone and  
 2 without the names of the owners, beginning  
 at the lowest number and proceeding in  
 4 numerical order to the highest; in a second  
 column, and opposite to the number of each  
 6 lot, they shall set down the quantity of land  
 therein liable to taxation; in a third column,  
 8 and opposite to the quantity, they shall set  
 down the value of such quantity, and if  
 10 such quantity be a full lot, it shall be desig-  
 nated as such by its name or number, and  
 12 if it be part of a lot, the part shall be desig-  
 nated by boundaries or in some other way  
 14 by which it may be known.

If it be a full  
 lot.

XVII. And be it enacted, That all real  
 16 and personal property liable to taxation shall  
 be estimated by the Assessors at its full  
 18 value, as they would appraise the same in  
 payment of a just debt due from a solvent  
 20 debtor.

How property  
 shall be valued  
 for assessment.

XVIII. And be it enacted, That if any  
 22 person whose personal property is liable to  
 taxation, shall at any time before the As-  
 24 sessors shall have completed their assess-  
 ments, make an affidavit or affirmation of  
 26 the value of such personal property accord-  
 ing to the form marked A., or in case he  
 28 shall be an Executor, Administrator or  
 Trustee, then according to the form marked  
 30 B., it shall be the duty of the Assessors to  
 value such personal estate at the sum  
 32 specified in such affidavit or affirmation  
 and no more.

Any party  
 may tender  
 his oath that  
 his personal  
 property  
 amounts to no  
 more than a  
 certain sum.

#### A.

34 " I, A. B. do hereby solemnly affirm (or  
 " make oath, *as the case may be,*) that the  
 36 " value of my personal property after except-  
 " ing thereout, my just debts, and the  
 38 " amount of all stock owned by me in incor-  
 " porated Companies liable to taxation on  
 40 " their capital, or in Chartered Banks taxed  
 " upon their issue of Notes, and also the  
 42 " sum of Three Hundred Pounds exempted  
 " by law from taxation, does not to the best

Form of such  
 oath, for own-  
 er in his own  
 right.