

dents by their number and names alone and
 2 without the names of the owners, beginning
 at the lowest number and proceeding in
 4 numerieal 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.