

LXIV. *BE it therefore Enacted*, That the Rector, Vestrymen, and Church-Wardens of each respective Parish, or the Majority of them, are hereby required to meet at their respective Parish Churches yearly, on the second Tuesday in July, and having first taken the following Oath, to wit, "I A. B. will, according to the best of my Knowledge and Judgment, set down and make a List of such Batchelors in *Parish,* as are of the Age of Twenty-five Years and upwards, and have in Possession, in their own Right, an Estate of One Hundred Pounds, or upwards," to make a List of all the Batchelors within such Parish respectively, who are in their Estimation of the Age of Twenty-five Years or upwards, and have in Possession, in their own Right, an Estate of One Hundred Pounds Current Money and upwards, particularly mentioning in such List the Name, Place of Abode, and Value of the Estate of every such Batchelor, which List shall be by the Register of each Parish, who is hereby obliged to be present at the meeting aforesaid, entered on the Register-Book thereof, and one fair Copy thereof delivered by him to the Collector of Excise of the County, and another to the Sheriff, within five Days after such meeting; which Sheriff shall transmit the same, within thirty Days after such Delivery, to the Commissioners of the Loan-Office. And the said Collector is hereby authorized and required to demand and receive in the same Manner, as in this Act is before directed, as to the Duties on Liquors retailed or consumed, of and from every Batchelor in such List mentioned, whose Estate is set down therein of the Value of One Hundred Pounds Currency or upwards, and under Three Hundred Pounds, the Sum of Five Shillings Current Money; and of and from every Batchelor, whose Estate is set down of the Value of Three Hundred Pounds or upwards, the Sum of Twenty Shillings Current Money. And if any such Batchelor shall not pay the Tax aforesaid, agreeable to the Valuation aforesaid, by the Tenth Day of August this present Year, and on the Tenth Day of August in every Year thereafter, so long as he shall continue in that Estate, then the Collector aforesaid is hereby impowered and required, of the Goods and Chattels of the said Batchelor, forthwith to make and levy the same. And every Collector is hereby obliged to render an Account of, and pay to the Commissioners or Trustees aforesaid, all such Sums of Money as he shall receive on Account of the Taxes on Batchelors aforesaid, by the Twenty-ninth Day of September yearly, retaining in his Hands a Salary of Five Pounds per Cent; and his Bond for the Performance of his Duty, as Collector of the Duties on Liquors, shall be liable for any Breaches of his Duty as to the Taxes on Batchelors aforesaid.

Vestries yearly to make out Lists of Batchelors in their Parishes.

Batchelors of 25 Years of Age to pay 5s. per Year, if worth 100l. or 20s. if worth 300l.

LXV. *AND be it further Enacted*, That every Rector, Vestryman, or Church-Warden, who shall neglect or refuse to make a List of Batchelors, as aforesaid, and every Register of a Parish who shall neglect to deliver Copies of the List of Batchelors to the Collectors or Sheriff, as aforesaid, and every Sheriff who shall neglect to transmit such List to the Commissioners or Trustees, as aforesaid, shall forfeit and pay the Sum of Five Pounds Current Money for every such Neglect, to be recovered in the County Court where such Rector, Vestrymen, and Church-Wardens, Register or Sheriff, shall reside, by Action of Debt, Bill, Complaint, or Information, wherein no Essoin, Protection, or Wager of Law, or more than one Imparance, shall be allowed; the one Half to the Informer, or him, her, or them, who shall sue for the same, and the other Half to be applied as herein after directed.

Penalty on Vestries for Neglect.

LXVI. *PROVIDED always, and be it further Enacted*. That any Batchelor who shall, by legal Testimony produced to the Vestry of the Parish wherein he shall reside, at the next meeting after the making of such Lists, make appear that he is under the Age of Twenty-five Years, or by an Inventory, on Oath, of the whole Estate, real and personal, which he hath in Possession, in his own Right, satisfy such Vestry that his Estate is under the Value set down in the List aforesaid, then the said Vestry shall give such Batchelor a Certificate of the same, which being shewn to the said Collector, shall be a sufficient Discharge from such Tax, as aforesaid, for that Year.

Proviso, in Case of Under-Age.

LXVII. *AND be it further Enacted*, That for every Billiard-Table belonging to or kept by any Inhabitant of this Province, there shall be paid by the respective Owners or Keepers thereof, for this present and every Year hereafter, during the Continuance of this Act, the Sum of Three Pounds Current Money, in Bills of Credit, as aforesaid. And for the better collecting the said Tax of Three Pounds on every Billiard-Table, as aforesaid, *Be it Enacted*, That the several Constables of Hundreds, in every County, within this Province, shall, and they are hereby directed and required yearly and every Year, during the Continuance of this Act, by the Time limited by Law for taking Lists of Taxables, to require and take an Account of all Billiard-Tables in their respective Hundreds, under the Hand of the Owner or Keeper thereof, and a fair List of all such Billiard-Tables shall, for this present Year, within ten Days after taking the same, deliver to the Clerks of each respective County, and for every Year hereafter, during the Continuance of this Act, a fair List as aforesaid, shall return to the August Court of their respective Counties, from which Lists, so delivered for this present Year, the several and respective Clerks shall immediately make out two fair Lists, one thereof to be by the said Clerk immediately delivered to the Sheriff of each respective County, the other to be transmitted by him to the Commissioners or Trustees, established by Act of Assembly, for emitting Bills of Credit; and for every Year hereafter, during the Continuance of this Act, the said Clerks respectively shall, and they are hereby obliged, at the End of each Court, to which such Lists are returned, to make out therefrom two fair Lists of all such Billiard-Tables, to be delivered and transmitted as aforesaid, under the Penalty of Ten Pounds Current Money, for every Neglect or Omission to make out and deliver or transmit such Lists as aforesaid, one Half thereof to the Informer, or him or them who shall sue for the same, the other Half to be paid to the Commissioners aforesaid, and applied as herein after directed, to be recovered in any Court of Record within this Province, by Action of Debt, Bill, Complaint, or Information, with Costs, wherein no Essoin, Protection, or Wager of Law, or more than one Imparance, shall be allowed.

3l. a Piece to be paid yearly for each Billiard Table.

LXVIII. *AND be it further Enacted*, That the several Sheriffs within this Province, shall, and they are hereby impowered and directed to collect and receive the Tax aforesaid, from all and every Owner or Keeper of any such Billiard-Table, in Bills of Credit as aforesaid, in the same Manner as the County Levy is collected, and shall pay the same, together with all Fines and Forfeitures, which he shall receive in Virtue of this Act, to the Commissioners or Trustees for emitting Bills of Credit, established by Act of Assembly, at or before the twentieth Day of October next, and so yearly and every Year, during the Continuance of this Act; on which Collection and Payment, the said Sheriffs shall and may retain to their own Use a Commission

To be collected by the Sheriffs.