

Agreement, Bond, Condition, Provision, or other Obligation, to the contrary notwithstanding. And all and every Person or Persons, who are or shall be any wise entitled to such Interest, are hereby required to allow such Deductions; and if any Creditor shall refuse to allow and discount the same out of the Interest due to him, and shall endeavour to compel Payment without making such Deduction, he shall, upon any Suit brought to recover the same, be nonsuited, and forfeit the Interest due on his Debt.

—III. And be it enacted, That Debts shall be excepted and not liable to any Assessment or Tax otherwise than herein directed in the Hands of the Debtor.

Debts not liable to be taxed.

IV. And be it enacted, That where any Person shall think himself over rated by any Assessor, he may offer to declare the real and actual Value of his Property on Oath, which the Assessor may if he pleases administer and accept as sufficient Evidence of the Property of such Person, and rate him accordingly.

Assessors may accept the Oaths of Persons who think themselves over rated, &c.

V. And be it enacted, That all and every Person or Persons within this State, having or exercising any public Office or Employment of Profit, and all and every their Clerks, Agents, Substitutes, Deputies, and Registers, and other inferior Ministers whatsoever (hired Clerks, who do not act by Commission, in respect of the Wages they receive for their Hire only, and such military Officers who shall be in the Pay of the United States, or of this State, in respect of such military Employment, only excepted) shall be assessed five Shillings for every hundred Pounds of the clear annual Amount and Profit of such Office or Employment; and that all and every Person or Persons within this State, having an Annuity, Stipend, or other yearly Payment, payable or secured to be paid by any Person or Persons within this State (except such as are issued out of Lands, Tenements, or Hereditaments, or chargeable upon the same) shall be assessed five Shillings for every hundred Pounds or the Value thereof in any Species or Commodities whatsoever, which he, she, or they, do receive in one Year by Virtue of such Annuity, Stipend, or other yearly Payment respectively.

Persons having Offices of Profit, &c. to be assessed 5s. for every hundred Pounds, &c.

VI. And be it further enacted, That every Person practising Law or Physic within this State, every hired Clerk acting without Commission, and every Factor, Agent, or Manager, trading or using Commerce within this State, shall be assessed five Shillings for every hundred Pounds of the clear yearly Profit of such Practice, Wages, or Factorage. All which Sums of Money, so assessed as aforesaid, shall be collected and paid in the same Manner other Assessments within this State shall be collected or paid.

Persons practising Law or Physic, &c. to be assessed 5 s. for every hundred Pounds, &c.

C H A P. XXIII.

An ACT for the Payment of the Journal of Accounts.

**W**HEREAS it appears by the Journal of Accounts and List of Debts, that there is now due from this State the Sum of three thousand eight hundred and eighty-eight Pounds and eight-pence common Money,

Preamble.