

Sums of Money, and it is therefore thought just and reasonable, that such Lands should be charged with a Pound-rate, in the same Manner that cultivated and improved Lands are, *Be it therefore Enacted*, That all and every the Messuages, Manors, Lands and Tenements, and also all Mines of Lead, Copper, Iron, and other Mines, and all Furnaces and Forges, and other Iron-Works, all Mills, and all Annuities, and other yearly Profits issuing out of Lands, and all Hereditaments of what Nature or Kind soever they be, situate, lying, or being within this Province, shall be, and are hereby charged for three Years successively with the Sum of One Shilling for every Twenty Shillings of the yearly Value thereof, and so after that Rate for every greater or less Value; and that such yearly Value shall be settled and ascertained by the Assessors hereafter mentioned, after the Rate of One Shilling for every Twenty Shillings that the Fee-Simple of such Messuages, Manors, Lands, Tenements, and other the Premises, or such other Estate as the Occupier or Possessor thereof shall have therein, would, in the Estimation or Judgment of the Assessors aforesaid, sell for in ready Money, that is to say, For every One Hundred Pounds that the Fee-Simple of such Messuages, Manors, Lands, Tenements, and other the Premises, or other Estate of the Occupier or Possessor therein, would, in the Estimation or Judgment of the said Assessors, sell for in ready Money, they shall be charged with the Sum of Five Shillings, and so after that Rate for every greater or less Sum, and that all and every such Person and Persons, Bodies Politick or Corporate, having or holding any Messuages, Manors, Lands, Tenements, Hereditaments, or any other the said Premises, shall yield and pay for three Years successively, to the respective Collectors appointed by this Act, the Sum of One Shilling for every Twenty Shillings of the yearly Value of the said Messuages, Manors, Lands, Tenements and Hereditaments, and other the Premises, to be settled and ascertained as aforesaid, which Sum of One Shilling for every Twenty Shillings of the yearly Value to be settled and ascertained as aforesaid, shall be assessed, levied and collected, in such Manner, as is hereafter directed. *Provided always, and it is hereby Declared*, That nothing herein contained, shall be construed to extend to those unhappy People, who have been, or shall hereafter be, obliged to desert their Settlements through Danger from the *French*, or their *Indian Allies*, so far as the same relates to the Rates and Assessments on the Messuages, Lands, Tenements, or Hereditaments, which have been, or hereafter shall be deserted, but that they shall be exempted and discharged from the Payment of any such Rates or Assessments, on such Lands, Tenements or Hereditaments, in virtue of this Act.