

and the said Assessors shall deliver to the Commissioners aforesaid, Certificates of such Assessment, together with such Lists, in the same Manner and by the same Time, as is herein before directed for assessing other Persons, and making and keeping ready Lists as aforesaid, and delivering them in, together with the Certificates of Assessment aforesaid, and under the same Penalties, to be recovered and applied in the same Manner. *Provided always,* That no Person shall be compelled to be an Assessor of any Part of the Rates and Assessments hereby granted in any Place or Places out of the Limits of the District or Division in which he resides. *Provided also, and be it Enacted,* That no Person shall be capable of acting as a County Commissioner or Assessor, in the Execution of this Act, or executing any of the Powers therein contained (unless it be the Power hereby given to the said Commissioners of administering Oaths) until such Time as he shall have taken the Oaths directed and appointed to be taken to the Government, by Act of Assembly of this Province, subscribed the Oath of Abjuration, and repeated and subscribed the Test, or, if a *Quaker*, Affirmed to the Effect thereof, and subscribed as aforesaid; which Oaths, or Affirmation, it shall and may be lawful for any one or more of the said Commissioners to administer, and he or they are hereby required to administer the same to any other of the said Commissioners, and to the said Assessors. *Provided also,* That all Annuities, Stipends and Pensions, payable to any Officers, in respect of their Offices, shall be taxed and assessed where such Officers are rated and assessed for their Offices, and not elsewhere: And that all Pensions, Stipends and Annuities within this Province, not charged upon Lands, shall be charged and assessed in the District or Division where they are payable. And every Person who is or shall be rated for or in respect of any personal Estate, to him or her any Ways belonging, shall be rated at such Place where he or she shall be resident at the Time of the Execution of this Act: And if any Person, who ought to be taxed in this Province by Virtue of this Act, for or in respect of his or her personal Estate, shall at the Time of his or her Assessment, be out of this Province, such Person shall be rated therefore in such Place where he or she was last abiding in this Province. *Provided,* That where any Person shall have any ready Money or Plate, Goods, Wares, Merchandizes, Negroes, Stock, or other personal Estate herein before enumerated, in any District or Division, other than that wherein he or she shall be resident, or had his or her last Residence, it shall be lawful to rate and assess such Person for such ready Money or Plate, Goods, Wares and Merchandizes, Negroes, Stock, or other personal Estate, in the District or Division where the same shall be, and every Person who shall be rated and assessed, for or in respect of any Messuages, Manors, Lands or Tenements, or other
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