

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 twelve shillings and six-pence 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 and hereditaments, or chargeable upon the same) shall be assessed twelve shillings and six-pence 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.

*And be it enacted,* That all tobaccos in the several warehouses, at the time of assessment, shall be valued by the several assessors in whose hundred such warehouses shall respectively be, and the rate of assessment shall be notified to the several inspectors, who are hereby authorized and required to receive such assessment before the tobaccos be delivered out, except only in case of tobaccos purchased for the use of this state, the United States, or any of them, or where it shall appear by oath or affirmation of the party, or the testimony of some indifferent witness, that the same tobaccos have been already assessed in the present assessment; and in case any inspector or inspectors shall deliver out such tobaccos after notice of such assessment, without receiving the money due for the assessment aforesaid, he shall be liable to pay double the value of such assessment, to be recovered before a single magistrate, who shall render account of and pay the money so recovered to the sheriff of his