

Liber H. S. of and from every Batchelor in such List mentioned, whose Estate  
 No. 1 is set down therein of the Value of One Hundred Pounds Currency  
 [Batchelors or upwards, and under Three Hundred Pounds, the Sum of Five  
 of 25 years or upwards, and under Three Hundred Pounds, the Sum of Five  
 of Age to pay 5 s. per Shillings Current Money; and of and from every Batchelor, whose  
 Year, if Estate is set down of the Value of Three Hundred Pounds or up-  
 worth 100 l. wards, the Sum of Twenty Shillings Current Money. And if any  
 or 20 s. if such Batchelor shall not pay the Tax aforesaid, agreeable to the  
 worth 300 l.] 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 Breeches of his Duty as to the Taxes on Batchelors aforesaid.

[Penalty on Vestries for Neglect.] 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, Plaint, or Information, wherein  
 no Essoin, Protection, or Wager of Law, or more than one Impar-  
 lance, 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.

p. 234 Provided always, and be it further Enacted, That any Batchelor  
 [Proviso, in Case of Under-Age.] 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.