

Liber H. S. No. 1 or to be delivered by the Rent-Roll-Keepers to such Receiver or Collector, or which he shall discover, and for all which such Person or Persons is or are liable to pay Quit-Rents: And that all Papists, or reputed Papists, of the Age of eighteen Years or upwards, holding Land as aforesaid, who shall refuse or neglect to take the several Oaths to the Government, and sign the Oath of Abjuration and the Test, now by Law established, being tendered to him, her, or them, by the said Receiver or Collector who is hereby impowered and directed to offer and administer the same shall pay to the said Receiver or Collector, by even and equal Portions, on Michaelmas and Lady-Day aforesaid, the further Sum of One Shilling Current Money for every Hundred Acres and so in Proportion for a greater or lesser Quantity charged or discovered, and liable to be paid Quit-Rents for as aforesaid. And in Case of Default in Payment of the said Taxes, at or before the respective Times aforesaid, it shall and may be lawful to and for such Receiver or Collector, and he is hereby directed and required forthwith to proceed to the Recovery thereof, by such Ways and Means as he legally may or ought to proceed by for Recovery of his Lordship's Quit-Rents; and further it shall and may be lawful for the said Receiver or Collector to seize any Goods or Chattels of such Defaulter or Defaulters wherever found, within his County, and the same to dispose of as in Case of Distresses.

[On Papists Land a Tax of 2 s. per Hundred.]
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[In Case of Default, to be recovered by legal Distraint.]

[In Case the Owners of Lands live in other Countries.]

And be it further Enacted by the Authority aforesaid, That when any Person or Persons shall hold Lands in an Estate of Freehold at the least, in any other Country, than where he, she, or they, shall reside, the Receiver or Collector of the Land-Tax aforesaid of the County where such Lands lie, shall, in Case no Goods or Chattels of such Person or Persons are to be found within such County, sufficient to answer the Taxes aforesaid, and he is, in every such Case, hereby directed and required to transmit to the Receiver or Collector of the Land-Tax of the County where such Person or Persons shall reside, a Minute in Writing, containing the Name or Names of the Person or Persons, and of the Land, the Quantity of Acres, and the Sum Total of the Tax thereon arising, the Receiver or Collector transmitting such Particulars, thereto signing his Name, and expressing the County whereof he is Receiver or Collector; and every Receiver or Collector, to whom the Particulars before-mentioned shall be, as aforesaid, transmitted, shall, and he is hereby obliged and required forthwith to receive or levy the same, in the Manner by the last preceding Clause directed, having first demanded the said Tax. And whereas it is highly just and reasonable that wherever any Tenant's Goods or Chattels shall be distrained for the Land-Tax, by Virtue of this Act imposed, such Tenant should be impowered to indemnify himself against such Tax: Be it Enacted,