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and every their Clerks, Agents, Substitutes, Deputies, and other inferior Ministers whatsoever (hired Clerks who do not act by Commission, in respect of the Wages they receive for their Hire, only excepted, and such Military Officers who shall be in Pay in his Majesty's Army, or in the Pay of this Province, in respect of such Offices only excepted) shall yield and pay unto the respective Collectors aforesaid, the Sum of One Shilling for every Twenty Shillings, or the Value thereof in any Species or Commodities whatever, which he or they do receive in One Year, by Virtue of any Salaries, Gratuities, Rewards, Fees, Profits, Perquisites, and Advantages whatsoever, to him or them accruing, for or by Reason or Occasion of such their several Offices, Benefices, or Employments; and that all and every Person or Persons within this Province, having any Annuity, Pension, Stipend, or other yearly Payment, payable or secured to be paid by any Person or Persons whatsoever in this Province (not being or issuing out of any Lands, Tenements, and Hereditaments, or chargeable upon the same, touching which other Directions are given by this Act) shall yield and pay unto the respective Collectors aforesaid, the Sum of One Shilling for every Twenty Shillings, or the Value thereof in any Species or Commodities whatever, which he, she, or they, do receive in One Year, by Virtue of every such Annuity, Pension, Stipend, or yearly Payment respectively; the said several Rates and Sums of Money, to be assessed, imposed, levied and collected, in such Manner as hereafter is mentioned. And that all and every Person or Persons practising Law or Physic within this Province, and all and every Factor within this Province, trading or using Commerce within the same, shall yield and pay unto the respective Collectors aforesaid, the Sum of One Shilling in the Pound, according to the true yearly Value of what he or they do receive in One Year, by Virtue of any Rewards, Fees, Profits, Commissions, or Advantages whatsoever, to him or them accruing, for or by Reason or Occasion of such their several Professions or Factorage for One Year; That is to say, For every One Hundred Pounds, or the Value thereof of such Rewards, Fees, Profits, Commissions, or Advantages whatsoever, to him or them accruing, for or by Reason or Occasion of such their several Professions or Factorage, the Sum of Five Shillings, and so after that Rate for every greater or lesser Sum, or the Value thereof, to be assessed, levied, and collected, in such Manner as hereafter is mentioned.

LVI. And whereas great Part of the Lands in this Province are uncultivated, by Reason whereof the same is of no present annual Value to the Owners and Proprietors thereof, tho' the Fee-Simple of the same would sell for very considerable Sums of Money, and are therefore intended by this Act to be charged with a Pound-Rate, in the same Manner that cultivated and improved Lands are; Be it