

therefore Enacted and Declared by the Authority aforesaid, That all and every the Messuages, Manors, Lands, and Tenements, and also all Mines of Lead, Copper, Iron, and other Mines, Furnaces, Forges, and other Iron-Works, Tolls, Annuities, and other yearly Profits, and all Hereditaments, of what Nature or Kind soever they be, situate, lying and being within this Province, shall be and are hereby charged, for One Year only, with the Sum of One Shilling for every Twenty Shillings of the yearly Value, and so after that Rate for every greater or lesser Value; and that such yearly Value shall be settled and ascertained by the Assessors hereafter mentioned, after the Rate of One Shilling for every Twenty Shillings that the Fee-Simple of the said Messuages, Manors, Lands, Tenements, and other the Premises, would sell for in ready Money; That is to say, For every One Hundred Pounds that the same would sell for in ready Money, the Sum of Five Shillings, and so after that Rate for every greater or lesser Sum; and that all and every such Person or Persons, having or holding any Messuages, Manors, Lands, Tenements, Hereditaments, or any other the said Premises, shall yield any pay to the respective Collectors appointed by this Act, the Sum of One Shilling for every Twenty Shillings of the yearly Value of the said Messuages, Lands, Tenements, and Hereditaments, and other the Premises, to be settled and ascertained as aforesaid; which said Sum of One Shilling for every Twenty Shillings of the yearly Value, to be settled and ascertained as aforesaid, shall be assessed, levied, and collected, in such Manner as is hereafter mentioned. Provided always, and it is hereby declared, That nothing herein contained shall be construed to extend to those unhappy People, who have been, or hereafter shall be, obliged to desert their Settlements through Danger from the French, or their Indian Allies, so far as the same relates to the Rates and Assessments on the Messuages, Lands, Tenements, or Hereditaments, which have been, or hereafter shall be, deserted, but that they shall be exempted and discharged from the Payment of any Rates or Assessments on such Lands, Tenements, or Hereditaments.

LVII. And whereas many of the Messuages, Manors, Lands, Tenements, Hereditaments, and Premises in this Province, intended by this Act to be charged with the Pound-Rate as aforesaid, stand incumbered with, and are subject and liable to the Payment of several Rents, Annuities, or other annual Payments, issuing out of the same, or to the Payment of Rents thereupon reserved or charged, by Reason whereof the Owners, Occupiers and Proprietors of such Messuages, Manors, Lands, Tenements, and Hereditaments, do not in Truth receive to their own Use the true yearly Value of the same, for which, nevertheless, they are by this Act chargeable with a Pound-Rate; It is therefore Enacted and Declared by the Authority aforesaid, That it shall and may be lawful to and for the Owners,

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