

in any Sum or Sums of Money or Tobacco, or any Commodity whatever, shall, for the better enabling him, her, or them, to pay and bear the Rates and Assessments herein before respectively imposed upon him, her, or them, be allowed, by Virtue of this Act, after the Rate of Five Shillings for every One Hundred Pounds of all such Sum or Sums of Money, or the Value thereof in Tobacco or any Commodity whatever, which he, she, or they, shall be so indebted at the Time he, she, or they, respectively shall be assessed, by his, her, or their respective Creditor or Creditors, out of the said Debts, so as aforesaid by him, her, or them, owing as aforesaid, and may and are hereby enabled to deduct, retain and discount the same; any Agreement, Bond, Condition, Provision, or other Obligation, to the contrary in any wise notwithstanding. And all and every Person or Persons, who are or shall be any Ways entitled to such Money, Tobacco, or Commodities, are hereby required to allow such Deductions, upon the Receipt of the Residue of such Money, Tobacco, or Commodities, as shall be due and payable to them as aforesaid: And the said Debtors are hereby saved harmless from any further Payment of the said Money, Tobacco, or other Commodity, so as aforesaid to be deducted, as fully and amply as if the same had been paid to such Creditor or other Person, to whom the same would otherwise have been due and payable.

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LX. And be it further Enacted, That if any Creditor or Creditors, who are or shall be entitled to such Money, Tobacco, or Commodity whatever, their respective Agents, Receivers, or Attorneys, shall refuse, neglect or delay, to allow and discharge the said Money, Tobacco, or other Commodity, so as aforesaid to be deducted in the proper Account, in which the same ought to be allowed and deducted, that then, and for every such Offence, every such Person as aforesaid, shall suffer and be liable to the same Pains and Penalties, as in Case of excessive Usury, to be recovered in the same Manner, and to be applied as herein after directed.

LXI. And whereas considerable Quantities of ready Money, Goods, Wares, Merchandizes, and other personal Estate (Debts excepted) Messuages, Lands, and Tenements, Mines of Lead, Copper, Iron, and other Mines, Furnaces, Forges, and other Iron-Works, Tolls, Annuities, and other yearly Profits and Hereditaments, within this Province, do or may belong to Persons residing without the same, either as their sole Property, or in Company with others; and as it is equitable, that, towards the Defence and Security thereof, they should be rated and assessed equal with the Property of Persons resident within the Province; Be it therefore Enacted by the Authority aforesaid, That all such ready Money, Goods, Wares, Merchandizes, and other Personal Estate (Debts excepted) Messuages, Lands, and Tenements, and other the Premises aforesaid, shall be charged with a Pound-Rate, as herein before directed, in the same