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LXIX. And be it further Enacted, That every single Man, whose Personal Estate is not valued at One Hundred Pounds, shall be assessed the Sum of Five Shillings in Bills of Credit, in Lieu of all Assessments to be made on his said Personal Estate in Virtue of this Act. Provided always, and it is hereby Enacted, That the said Assessors shall not assess any Man that has Two or more Children, whose Real and Personal Estate, at the Time of taking the said Assessment, shall not be worth Fifty Pounds, or any Man having less than Two Children, whose Real and Personal Estate at the Time of taking the said Assessment, shall not be worth Forty Pounds, or any single Man, who, at the Time of their Assessment, is under the Age of Twenty-one Years, or hath not been out of his Servitude or Apprenticeship Six Months, whose Real and Personal Estate shall not be worth Twenty Pounds at the Time of taking the said Assessment, or any Person receiving a charitable Bounty or Allowance in the Public or any County Levy in this Province.

LXX. And be it further Enacted, That if any Assessor, elected or appointed by Virtue of this Act, shall make Default at the Time appointed for his Appearance, or on his Appearance shall refuse to serve, not having a lawful Excuse, to be proved by the Oath of One credible Witness, or shall neglect to return Certificates of his said Assessment to the Commissioners aforesaid, at the Time and Place prefixed, shall, for every such Neglect, Refusal or Default, forfeit the Sum of Twenty Pounds Current Money, to be recovered and applied as herein after directed. And the said Commissioners, or any Two of them, are hereby authorized and impowered, by Warrant under their Hands and Seals, to appoint One or more Assessor or Assessors, in the Room of the Assessor or Assessors so refusing or making Default. And if any Assessor or Assessors, so as aforesaid elected or appointed, shall happen to die before he or they shall have fully completed his or their Assessment, the said Commissioners, or any Two of them, are hereby authorized and impowered, by Warrant under their Hands and Seals, to appoint One or more Assessor or Assessors, in the Room of the said Assessor or Assessors so dying. And every Assesor, so as aforesaid elected or appointed, shall, before he takes upon him the Execution of the said Employment, take an Oath, or if a Quaker his solemn Affirmation, to the Effect thereof, to be administered in these Words following: You shall swear well and truly to execute the Duty of an Assessor, and to cause the Rates and Duties imposed by an Act, entituled, An Act for Granting a Supply of Twenty Thousand Pounds for his Majesty's Service, and the more immediate Defence and Security of the Frontier Inhabitants of this Province; and Emitting Ten Thousand Pounds thereof in Bills of Credit; and Raising a Fund for Sinking and Replacing the Whole, by an equal Assessment on all Estates, Real and Personal, and Lucrative Offices and Employments, to be duly