

and impartially assessed, according to the best of your Skill and Knowledge, and therein you shall spare no Person for Favour or Affection, nor any Person grieve for Hatred or Ill-will: Which Oath any One of the Commissioners, in the County where the said Assessment is to be made, hath hereby Power to administer.

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LXXI. And be it further Enacted by the Authority aforesaid, That the said County Commissioners, or any Two of them, shall tax and assess every Assessor within their respective Counties, for all and singular the Matters and Things, for which, by this Act, he ought to be taxed and assessed, and all Sums assessed upon every the said Assessors, and the Assessments made and set upon the Assessors aforesaid, shall be written, levied and collected, according to the true Intent, Meaning and Directions of this Act, as to Assessments made by the said Assessors. Provided always, That no Person shall be compelled to be an Assessor of any Part of the Rates and Assessments hereby granted, in any Place or Places out of the Limits of the District or Division in which he resides. Provided likewise, and be it Enacted, That no Person shall be capable of acting as a County Commissioner or Assessor, in the Execution of this Act, or executing any the Powers therein contained (unless it be the Power hereby given to the said Commissioners of administering Oaths) until such Time as he shall have taken the Oaths directed and appointed to be taken to the Government by Act of Assembly of this Province, subscribed the Oath of Abjuration, and repeated and subscribed the Test, or if a Quaker affirmed to the Effect thereof, and subscribed as aforesaid; which Oaths or Affirmations, it shall and may be lawful for any One or more of the said Commissioners to administer, and he or they are hereby required to administer the same to any other of the said Commissioners, and to the said Assessors. Provided also, That all Annuities, Stipends and Pensions, payable to any Officers, in respect of their Offices, shall be taxed and assessed where such Officers are rated and assessed for their Offices, and not elsewhere: And that all Pensions, Stipends and Annuities, within this Province, not charged upon Lands, shall be charged and assessed in the District or Division where they are payable. And every Person who is or shall be rated for or in respect of any Personal Estate, to him or her any Ways belonging, shall be rated at such Place where he or she shall be resident at the Time of the Execution of this Act: And if any Person, who ought to be taxed in this Province by Virtue of this Act, for or in respect of his or her Personal Estate, shall, at the Time of his or her Assessment, be out of this Province, such Person shall be rated therefore in such Place where he or she was last abiding within this Province. Provided, That where any Person shall have any Goods, Wares or Merchandizes, Negroes, Stock or other Personal Estate, in any District or Division, other than that wherein he or she shall be resident, or had his or her last Resi-