

L. H. J.  
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collected, in Manner herein after mentioned; and that all and every Person or Persons, and all and every Commissioner or Commissioners within this Province, having, using or exercising any Public Office, Benefice, or Employment of Profit, within this Province, and all and every of 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, 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 Officers only, excepted) shall yield and pay, for two Years successively, to the respective Collectors aforesaid, the Sum of Two Shillings for every Twenty Shillings, or the Value thereof in any Species or Commodities whatsoever, 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 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, for two Years successively, unto the respective Collectors aforesaid, the Sum of Two Shillings for every Twenty Shillings, or the Value thereof in any Species or Commodities whatsoever, 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 every Person practising Law or Physic, every hired Clerk acting without Commission, and all and every Factor, Agent, or Manager, trading or using Commerce within this Province, shall yield and pay, for two Years successively, unto the respective Collectors aforesaid, the Sum of Eighteen Pence in every Twenty Shillings, or the Value thereof in any Species or Commodities whatsoever, which he or they do receive in one Year, by Virtue of his or their Practice, or by any Wages, Rewards, Fees, Profits, Commissions, or Advantages whatsoever, to him or them accruing, for or by Reason or Occasion of their several Professions, Clerkships, Employments, or Factorage, for one Year; to be assessed, levied, and collected, in such Manner as hereafter is mentioned.

p. 231 XLVI. And whereas great Part of the Lands in this Province is 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 such Lands are therefore intended by this Act to be charged with